

**UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF NEW YORK**

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In re:	)	Chapter 11
CELSIUS NETWORK LLC, <i>et al.</i> <sup>1</sup>	)	Case No. 22-10964 (MG)
Debtors.	)	(Jointly Administered)
	)	

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**COMBINED  
FIRST MONTHLY FEE STATEMENT OF ERNST & YOUNG LLP FOR  
COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT  
OF EXPENSES AS TAX COMPLIANCE AND TAX ADVISORY SERVICES  
PROVIDER FOR THE TIME PERIOD JULY 13, 2022 THROUGH OCTOBER 31, 2022**

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Name of applicant:	Ernst & Young LLP ("EY LLP")
Authorized to Provide Professional Services To:	The Debtors
Date of retention:	December 20, 2022 ( <i>effective as of</i> July 13, 2022)
Period for Which Compensation and Reimbursement is Sought:	July 13, 2022 through October 31, 2022
Monthly Fees Incurred:	\$778,680.00
20% Holdback:	\$155,736.00
Total Compensation Less 20% Holdback:	\$622,944.00
Monthly Expenses Incurred:	\$-0-
Total Fees and Expenses Requested:	\$622,944.00

This is a x monthly \_\_\_\_ interim \_\_\_\_ final application.

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<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (8554); Celsius Networks Lending LLC (3390); Celsius US Holding LLC (7956); GK8 Ltd. (1209); GK8 UK Limited (0893); and GK8 USA LLC (9450). The location of Debtor Celsius Network LLC's principal place of business and the Debtors' service address in these chapter 11 cases is 50 Harrison Street, Suite 209F, Hoboken, New Jersey 07030.

EY LLP (“EY LLP”), providing Tax Compliance and Tax Advisory services to the debtors and debtors in possession (collectively, the “Debtors”) in the above-captioned chapter 11 cases (the “Chapter 11 Cases”), hereby submits this statement of fees and disbursements (the “Combined First Monthly Fee Statement”) covering the period from July 13, 2022 through and including October 31, 2022 (the “Compensation Period”) in accordance with the *First Amended Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals* [Docket No. 1745] (the “Interim Compensation Order”). By this Combined First Monthly Fee Statement, EY LLP requests (a) interim allowance and payment of compensation in the amount of \$622,944.00 (80% of \$778,680.00) for fees on account of reasonable and necessary professional services rendered to the Debtors by EY LLP during the Compensation Period and (b) reimbursement of actual and necessary costs and expenses in the amount of \$0.00 incurred by EY LLP during the Compensation Period.

As disclosed in the Harvey Declaration in support of the Debtors’ application to retain EY LLP in these chapter 11 cases, services pursuant to the Tax Compliance SOW will be provided for a fixed fee of (a) \$52,150 for compliance services for Celsius Network Inc. for the period ended December 31, 2021 and (b) \$52,850 for tax compliance services for Celsius US Holding LLC and its U.S. subsidiaries for the period ended December 31, 2021. To note, the Tax Compliance fees have been prepaid, and EY LLP will not charge the Debtors additional fees for this work.

**FEES FOR SERVICES RENDERED**  
**DURING THE COMPENSATION PERIOD**

In support of this Combined First Monthly Fee Statement, attached hereto as Exhibit A is a summary list of all EY LLP professionals who worked on this case during the Compensation Period.

Also, in support of this Combined First Monthly Fee Statement, attached hereto as **Exhibit B** is a summary of the hours and fees incurred by category during the Compensation Period by EY LLP on behalf of the Debtors.

Also, in support of this Combined First Monthly Fee Statement, attached hereto as **Exhibit C** is the supporting detail by activity by professional detailing the activities and services performed by EY LLP professionals on behalf of the Debtors.

**EXPENSES INCURRED  
DURING THE COMPENSATION PERIOD**

EY LLP seeks reimbursement of actual and necessary expenses incurred by EY LLP during the Compensation Period in the aggregate amount of \$0.00.

**REPRESENTATIONS**

Although every effort has been made to include all fees and expenses incurred during the Compensation Period, some fees and expenses might not be included in this Combined First Monthly Fee Statement due to delays caused by accounting and processing during the Compensation Period. EY LLP reserves the right to make further application to this Court for allowance of such fees and expenses not included herein. Subsequent Monthly Fee Statements will be filed in accordance with the Bankruptcy Code, the Bankruptcy Rules, the Bankruptcy Local Rules, and the Interim Compensation Order.

Dated: February 20, 2023

*/s/ Elizabeth Harvey* \_\_\_\_\_  
Elizabeth Harvey  
Partner, Ernst & Young LLP

**EXHIBIT A**  
**SUMMARY BY PROFESSIONAL**

Last Name	First Name	Title	Time	Hourly Rate	Total Individual Fees
Arbogast	Tyler	Partner/Principal	13.3	\$1,250.00	\$16,625.00
Buonaguro	Paul	Manager	1.0	\$850.00	\$850.00
Carr	Russell	Partner/Principal	19.1	\$1,250.00	\$23,875.00
Diner	Eitan	Senior	26.5	\$600.00	\$15,900.00
DiPalma	Vincent	Manager	4.0	\$850.00	\$3,400.00
Enzor	Brett	Partner/Principal	0.6	\$1,250.00	\$750.00
Ferrari	Richard	Partner/Principal	0.2	\$1,250.00	\$250.00
Flagg	Nancy	Executive Director	50.3	\$1,150.00	\$57,845.00
Gatt	Katherine	Senior Manager	13.0	\$950.00	\$12,350.00
Griffin	John	Executive Director	8.2	\$1,150.00	\$9,430.00
Harvey	Elizabeth	Partner/Principal	85.7	\$1,250.00	\$107,125.00
Hill	Jeanne	Senior Manager	17.8	\$950.00	\$16,910.00
Hill	Jeffrey	Partner/Principal	30.1	\$1,250.00	\$37,625.00
Lambert	Karen	Executive Director	4.5	\$1,150.00	\$5,175.00
Lin	Ziwei	Senior	4.1	\$600.00	\$2,460.00
Lubic	Jacob	Staff	13.9	\$400.00	\$5,560.00
Marencos	Eli	Senior Manager	2.9	\$950.00	\$2,755.00
Morris	John	Executive Director	5.4	\$1,150.00	\$6,210.00
Musano	Matthew	Senior Manager	0.6	\$950.00	\$570.00
Peabody	Brian	Partner/Principal	0.5	\$1,250.00	\$625.00
Rash	Jeffrey	Executive Director	2.0	\$1,150.00	\$2,300.00
Sapir	Eric	Executive Director	150.0	\$1,150.00	\$172,500.00
Schaulewicz	David	Senior Manager	14.1	\$950.00	\$13,395.00
Schmierer	Richard	Senior Manager	1.2	\$950.00	\$1,140.00
Shwartz	Yoav	Partner/Principal	143.5	\$1,250.00	\$179,375.00
Stevens	Matthew	Partner/Principal	15.5	\$1,250.00	\$19,375.00
Thompson	Jeffrey	Executive Director	4.5	\$1,150.00	\$5,175.00
Tuchinsky	Maria	Senior Manager	31.1	\$950.00	\$29,545.00
Wallerstein	Ariel	Senior	12.6	\$600.00	\$7,560.00
Wehr	Robert	Senior Manager	5.1	\$950.00	\$4,845.00
Wetherington	Trevor	Executive Director	3.2	\$1,150.00	\$3,680.00
Yahalom	Raz	Senior	22.5	\$600.00	\$13,500.00
Chenchinski	Amir	Partner	29.0	n/a	Fixed Fee
Edri	Meir	Senior	15.9	n/a	Fixed Fee
Wasserman	Ofer	Senior Manager	51.6	n/a	Fixed Fee
<b>Total</b>			<b>803.5</b>		<b>\$778,680.00</b>

**EXHIBIT B**  
**SUMMARY BY CATEGORY**

<b>Time Category</b>	<b>Category Descriptions</b>	<b>Total Hours</b>	<b>Total Fees</b>
Tax Compliance	Prepare Tax Returns	96.5	Fixed Fee
Federal Tax Service	Federal Tax Consulting	594.9	\$668,610.00
State and Local Tax Services	Indirect Tax Consulting	112.1	\$110,070.00
	<b>Total</b>	<b>803.5</b>	<b>\$778,680.00</b>

**EXHIBIT C**  
**TIME DETAIL OF HOURS INCURRED BY PROFESSIONAL**

**Federal Tax Consulting**

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Sapir, Eric	Executive Director	21 Jul 2022	Federal Tax Service	Gathering and researching US federal income tax guidance materials for crypto assets.	2.1	\$1,150.00	\$2,415.00
Sapir, Eric	Executive Director	22 Jul 2022	Federal Tax Service	Continued gathering and researching US federal income tax guidance materials for crypto assets.	1.7	\$1,150.00	\$1,955.00
Arbogast, Tyler L.	Partner/Principal	25 Jul 2022	Federal Tax Service	Initial K&E/EY organizational call. EY - E. Sapir, E. Harvey, N. Flagg, T. Arbogast, Y. Shwartz, M. Tuchinsky. K&E - A. Sexton. Celsius - L. Koren.	1.1	\$1,250.00	\$1,375.00
Harvey, Elizabeth R.	Partner/Principal	25 Jul 2022	Federal Tax Service	Initial K&E/EY organizational call. EY - E. Sapir, E. Harvey, N. Flagg, T. Arbogast, Y. Shwartz, M. Tuchinsky. K&E - A. Sexton. Celsius - L. Koren.	1.1	\$1,250.00	\$1,375.00
Maria Tuchinsky	Senior Manager	25 Jul 2022	Federal Tax Service	Initial K&E/EY organizational call. EY - E. Sapir, E. Harvey, N. Flagg, T. Arbogast, Y. Shwartz, M. Tuchinsky. K&E - A. Sexton. Celsius - L. Koren.	1.1	\$950.00	\$1,045.00
Sapir, Eric	Executive Director	25 Jul 2022	Federal Tax Service	Initial K&E/EY organizational call. EY - E. Sapir, E. Harvey, N. Flagg, T. Arbogast, Y. Shwartz, M. Tuchinsky. K&E - A. Sexton. Celsius - L. Koren.	1.1	\$1,150.00	\$1,265.00
Yoav Shwartz	Partner	25 Jul 2022	Federal Tax Service	Initial K&E/EY organizational call. EY - E. Sapir, E. Harvey, N. Flagg, T. Arbogast, Y. Shwartz, M. Tuchinsky. K&E - A. Sexton. Celsius - L. Koren.	1.1	\$1,250.00	\$1,375.00
Arbogast, Tyler L.	Partner/Principal	26 Jul 2022	Federal Tax Service	Review tax issues and potential concerns from organizational call.	0.3	\$1,250.00	\$375.00
Maria Tuchinsky	Senior Manager	31 Jul 2022	Federal Tax Service	Reviewing outstanding open items list on US international tax items	1.1	\$950.00	\$1,045.00
Yoav Shwartz	Partner	31 Jul 2022	Federal Tax Service	Review US international tax considerations	2.8	\$1,250.00	\$3,500.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Arbogast, Tyler L.	Partner/Principal	01 Aug 2022	Federal Tax Service	Call walking through relevant tax history and analysis of potential tax considerations. E. Sapir, L. Harvey, T. Arbogast, A. Wallerstein, J. Blank	1.1	\$1,250.00	\$1,375.00
Carr, J Russell	Partner/Principal	01 Aug 2022	Federal Tax Service	Review memo on US tax analysis of 2021 transaction.	4.4	\$1,250.00	\$5,500.00
Harvey, Elizabeth R.	Partner/Principal	01 Aug 2022	Federal Tax Service	Call walking through relevant tax history and analysis of potential tax considerations. E. Sapir, L. Harvey, T. Arbogast, A. Wallerstein	1.1	\$1,250.00	\$1,375.00
Maria Tuchinsky	Senior Manager	01 Aug 2022	Federal Tax Service	Analysis of US international tax considerations	2.5	\$950.00	\$2,375.00
Sapir, Eric	Executive Director	01 Aug 2022	Federal Tax Service	Call walking through relevant tax history and analysis of potential tax considerations. E. Sapir, L. Harvey, T. Arbogast, A. Wallerstein	1.1	\$1,150.00	\$1,265.00
Wallerstein, Ariel	Senior	01 Aug 2022	Federal Tax Service	Call walking through relevant tax history and analysis of potential tax considerations. E. Sapir, L. Harvey, T. Arbogast, A. Wallerstein	1.1	\$600.00	\$660.00
Yoav Shwartz	Partner	01 Aug 2022	Federal Tax Service	Analysis of US international tax considerations	3.8	\$1,250.00	\$4,750.00
Yoav Shwartz	Partner	01 Aug 2022	Federal Tax Service	Weekly call with client - L. Koren and J. Morgan, and K&E - A. Sexton and S. Cantor and EY - L. Harvey, E. Sapir, Y. Shwartz to discuss tax positions	1.0	\$1,250.00	\$1,250.00
Wallerstein, Ariel	Senior	02 Aug 2022	Federal Tax Service	Creating issue tracker with dates identified/team member assigned	0.7	\$600.00	\$420.00
Arbogast, Tyler L.	Partner/Principal	03 Aug 2022	Federal Tax Service	Walkthrough of taxable income/losses with client, K&E and EY. EY - E. Harvey, A. Wallerstein, E. Sapir, J. Blank. K&E - A. Sexton. Company - L. Koren.	1.4	\$1,250.00	\$1,750.00
Harvey, Elizabeth R.	Partner/Principal	03 Aug 2022	Federal Tax Service	Walkthrough of taxable income/losses with client, K&E and EY. E. Harvey, A. Wallerstein, E. Sapir, A. Sexton (K&E) and L. Koren (Celsius).	1.4	\$1,250.00	\$1,750.00
Sapir, Eric	Executive Director	03 Aug 2022	Federal Tax Service	Walkthrough of taxable income/losses with client, K&E and EY. E. Harvey, A. Wallerstein, E. Sapir, A. Sexton (K&E) and L. Koren (Celsius).	1.4	\$1,150.00	\$1,610.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Wallerstein, Ariel	Senior	03 Aug 2022	Federal Tax Service	Walkthrough of taxable income/losses with client, K&E and EY. E. Harvey, A. Wallerstein, E. Sapir, A. Sexton (K&E) and L. Koren (Celsius).	1.4	\$600.00	\$840.00
Yoav Shwartz	Partner	03 Aug 2022	Federal Tax Service	Preparing detailed summary of historical tax reporting positions for review by EY US tax team	6.2	\$1,250.00	\$7,750.00
Yoav Shwartz	Partner	04 Aug 2022	Federal Tax Service	Continue preparing detailed summary of historical tax reporting positions for review by EY US tax team	3.8	\$1,250.00	\$4,750.00
Arbogast, Tyler L.	Partner/Principal	05 Aug 2022	Federal Tax Service	Call re: potential tax issues related to cryptocurrency E. Harvey, H. Tucker, J. Blank, A. Wallerstein, T. Arbogast, M. Stevens, and E. Sapir	1.0	\$1,250.00	\$1,250.00
Arbogast, Tyler L.	Partner/Principal	05 Aug 2022	Federal Tax Service	Research re: potential crypto tax issues	0.3	\$1,250.00	\$375.00
Carr, J Russell	Partner/Principal	05 Aug 2022	Federal Tax Service	Edit updated memo on US tax analysis of 2021 transaction	1.5	\$1,250.00	\$1,875.00
Harvey, Elizabeth R.	Partner/Principal	05 Aug 2022	Federal Tax Service	Call re: potential tax issues related to cryptocurrency E. Harvey, H. Tucker, J. Blank, A. Wallerstein, T. Arbogast, M. Stevens, and E. Sapir	1.0	\$1,250.00	\$1,250.00
Sapir, Eric	Executive Director	05 Aug 2022	Federal Tax Service	Call re: potential tax issues related to cryptocurrency E. Harvey, H. Tucker, J. Blank, A. Wallerstein, T. Arbogast, M. Stevens, and E. Sapir	1.0	\$1,150.00	\$1,150.00
Stevens, Matthew Aaron	Partner/Principal	05 Aug 2022	Federal Tax Service	Call re: potential tax issues related to cryptocurrency E. Harvey, H. Tucker, J. Blank, A. Wallerstein, T. Arbogast, M. Stevens, and E. Sapir	1.0	\$1,250.00	\$1,250.00
Wallerstein, Ariel	Senior	05 Aug 2022	Federal Tax Service	Call re: potential tax issues related to cryptocurrency E. Harvey, H. Tucker, J. Blank, A. Wallerstein, T. Arbogast, M. Stevens, and E. Sapir	1.0	\$600.00	\$600.00
Yoav Shwartz	Partner	07 Aug 2022	Federal Tax Service	Initial analysis ahead of US Federal Income Tax return filing relating to outbound transfer considerations, UK tax treatment of coin transfer	3.1	\$1,250.00	\$3,875.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Arbogast, Tyler L.	Partner/Principal	08 Aug 2022	Federal Tax Service	Review/analyze facts/declarations related to potential tax issues.	0.4	\$1,250.00	\$500.00
Arbogast, Tyler L.	Partner/Principal	08 Aug 2022	Federal Tax Service	Call to draft different asset basis alternatives based upon our understanding of the crypto asset deposits and transfers throughout the group. E. Harvey, J. Blank, T. Arbogast, H. Weinreich, A. Wallerstein, M. Lin, and E. Sapir.	1.6	\$1,250.00	\$2,000.00
Arbogast, Tyler L.	Partner/Principal	08 Aug 2022	Federal Tax Service	Review/analyze facts/declarations related to potential tax issues.	0.4	\$1,250.00	\$500.00
Harvey, Elizabeth R.	Partner/Principal	08 Aug 2022	Federal Tax Service	Call to draft different asset basis alternatives based upon our understanding of the crypto asset deposits and transfers throughout the group. E. Harvey, J. Blank, T. Arbogast, H. Weinreich, A. Wallerstein, M. Lin, and E. Sapir.	1.6	\$1,250.00	\$2,000.00
Sapir, Eric	Executive Director	08 Aug 2022	Federal Tax Service	Call to draft different asset basis alternatives based upon our understanding of the crypto asset deposits and transfers throughout the group. E. Harvey, J. Blank, T. Arbogast, H. Weinreich, A. Wallerstein, M. Lin, and E. Sapir.	1.6	\$1,150.00	\$1,840.00
Sapir, Eric	Executive Director	08 Aug 2022	Federal Tax Service	Research tax reorganization provisions related to historical transactions.	3.3	\$1,150.00	\$3,795.00
Schaulewicz, David	Senior Manager	08 Aug 2022	Federal Tax Service	Reviewing available data for Section 382 analysis and preparing supplemental information request list	4.0	\$950.00	\$3,800.00
Wallerstein, Ariel	Senior	08 Aug 2022	Federal Tax Service	Call to draft different asset basis alternatives based upon our understanding of the crypto asset deposits and transfers throughout the group. E. Harvey, J. Blank, T. Arbogast, H. Weinreich, A. Wallerstein, M. Lin, and E. Sapir.	1.6	\$600.00	\$960.00
Harvey, Elizabeth R.	Partner/Principal	09 Aug 2022	Federal Tax Service	Weekly call to discuss open tax issues and information requests. EY - E. Harvey, Y. Shwartz, J. Blank, E. Sapir, M. Tuchinsky. Company - L. Koren. K&E - A. Sexton, S. Cantor.	1.1	\$1,250.00	\$1,375.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Maria Tuchinsky	Senior Manager	09 Aug 2022	Federal Tax Service	Weekly call to discuss open tax issues and information requests. EY - E. Harvey, Y. Shwartz, J. Blank, E. Sapir, M. Tuchinsky. Company - L. Koren. K&E - A. Sexton, S. Cantor.	1.1	\$950.00	\$1,045.00
Sapir, Eric	Executive Director	09 Aug 2022	Federal Tax Service	Weekly call to discuss open tax issues and information requests. EY - E. Harvey, Y. Shwartz, J. Blank, E. Sapir, M. Tuchinsky. Company - L. Koren. K&E - A. Sexton, S. Cantor.	1.1	\$1,150.00	\$1,265.00
Schaulewicz, David	Senior Manager	09 Aug 2022	Federal Tax Service	Reviewing valuation and ownership data for Section 382 calculation	3.0	\$950.00	\$2,850.00
Yoav Shwartz	Partner	09 Aug 2022	Federal Tax Service	Weekly call to discuss open tax issues and information requests. EY - E. Harvey, Y. Shwartz, J. Blank, E. Sapir, M. Tuchinsky. Company - L. Koren. K&E - A. Sexton, S. Cantor.	1.1	\$1,250.00	\$1,375.00
Harvey, Elizabeth R.	Partner/Principal	10 Aug 2022	Federal Tax Service	Call to discuss intercompany accounts and transactions between different Celsius jurisdictions. EY - E. Harvey, A. Wallenstein, Y. Shwartz, M. Lin, J. Blank and E. Sapir. Celsius - L. Koren	0.6	\$1,250.00	\$750.00
Sapir, Eric	Executive Director	10 Aug 2022	Federal Tax Service	Call to discuss intercompany accounts and transactions between different Celsius jurisdictions. EY - E. Harvey, A. Wallenstein, Y. Shwartz, M. Lin, J. Blank and E. Sapir. Celsius - L. Koren	0.6	\$1,150.00	\$690.00
Schaulewicz, David	Senior Manager	10 Aug 2022	Federal Tax Service	Review draft Section 382 calculation	1.0	\$950.00	\$950.00
Wallerstein, Ariel	Senior	10 Aug 2022	Federal Tax Service	Call to discuss intercompany accounts and transactions between different Celsius jurisdictions. EY - E. Harvey, A. Wallenstein, Y. Shwartz, M. Lin, J. Blank and E. Sapir. Celsius - L. Koren	0.6	\$600.00	\$360.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Yoav Shwartz	Partner	10 Aug 2022	Federal Tax Service	Call to discuss intercompany accounts and transactions between different Celsius jurisdictions. EY - E. Harvey, A. Wallenstein, Y. Shwartz, M. Lin, J. Blank and E. Sapir. Celsius - L. Koren	0.6	\$1,250.00	\$750.00
Sapir, Eric	Executive Director	11 Aug 2022	Federal Tax Service	Research and gather technical authority for the tax basis impacts of deposits of crypto assets and intercompany lending of crypto assets.	3.6	\$1,150.00	\$4,140.00
Schaulewicz, David	Senior Manager	11 Aug 2022	Federal Tax Service	Preparing list of open items for Section 382 calculation	1.0	\$950.00	\$950.00
Carr, J Russell	Partner/Principal	12 Aug 2022	Federal Tax Service	Reviewing facts for analysis of 2021 migration transaction	1.8	\$1,250.00	\$2,250.00
Sapir, Eric	Executive Director	12 Aug 2022	Federal Tax Service	Research and gather technical authority for the tax basis impacts of deposits of crypto assets and intercompany lending of crypto assets.	5.4	\$1,150.00	\$6,210.00
Schaulewicz, David	Senior Manager	12 Aug 2022	Federal Tax Service	Preparation additional Section 382 scenario calculations	1.0	\$950.00	\$950.00
Arbogast, Tyler L.	Partner/Principal	15 Aug 2022	Federal Tax Service	Review tax discussion in public filings.	0.3	\$1,250.00	\$375.00
Harvey, Elizabeth R.	Partner/Principal	15 Aug 2022	Federal Tax Service	Call to discuss Section 382 ownership change tax calculation and factual issues raised by the Company regarding value of different equity classes. E. Harvey, K. Lambert, J. Blank, D. Schaulewicz, and E. Sapir.	0.6	\$1,250.00	\$750.00
Harvey, Elizabeth R.	Partner/Principal	15 Aug 2022	Federal Tax Service	Discuss preliminary Section 382 ownership change results and open questions with respect to value. E. Sapir, E. Harvey, A. Sexton, and S. Cantor.	0.8	\$1,250.00	\$1,000.00
Harvey, Elizabeth R.	Partner/Principal	15 Aug 2022	Federal Tax Service	Transfer pricing call to discuss approach undertaken by EY Israel to determine Company profit split. Y. Shwartz, M. Tuchinsky, M. Lin, A. Wallenstein, E. Harvey, E. Gonon, E. Sapir, J. Blank	0.5	\$1,250.00	\$625.00
Harvey, Elizabeth R.	Partner/Principal	15 Aug 2022	Federal Tax Service	CELSIUS - call with EY General Counsel Office to discuss declaration necessary for EY retention application	0.5	\$1,250.00	\$625.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Harvey, Elizabeth R.	Partner/Principal	15 Aug 2022	Federal Tax Service	Call to discuss Section 382 and hold constant approach. E. Harvey, E. Sapir, K. Lambert, and D. Schaulewicz.	0.2	\$1,250.00	\$250.00
Harvey, Elizabeth R.	Partner/Principal	15 Aug 2022	Federal Tax Service	Reviewing Series B documents to understand value allocation by share class for Section 382 calculation	1.8	\$1,250.00	\$2,250.00
Harvey, Elizabeth R.	Partner/Principal	15 Aug 2022	Federal Tax Service	Reviewing polling question responses for declaration	0.8	\$1,250.00	\$1,000.00
Harvey, Elizabeth R.	Partner/Principal	15 Aug 2022	Federal Tax Service	Reviewing intercompany agreements to understand transfer pricing and profit split calculations	1.3	\$1,250.00	\$1,625.00
Lambert, Karen	Executive Director	15 Aug 2022	Federal Tax Service	Call to discuss Section 382 and hold constant approach. E. Harvey, E. Sapir, K. Lambert, and D. Schaulewicz.	0.2	\$1,150.00	\$230.00
Lambert, Karen	Executive Director	15 Aug 2022	Federal Tax Service	Call to discuss Section 382 ownership change tax calculation and factual issues raised by the Company regarding value of different equity classes. E. Harvey, K. Lambert, J. Blank, D. Schaulewicz, and E. Sapir.	0.6	\$1,150.00	\$690.00
Lin, Ziwei	Senior	15 Aug 2022	Federal Tax Service	Transfer pricing call to discuss approach undertaken by EY Israel to determine Company profit split. Y. Shwartz, M. Tuchinsky, M. Lin, A. Wallerstein, E. Harvey, E. Gonon, E. Sapir, J. Blank	0.5	\$600.00	\$300.00
Maria Tuchinsky	Senior Manager	15 Aug 2022	Federal Tax Service	Review high level 382 findings and review Transfer Pricing methodology with E. Gonon	1.7	\$950.00	\$1,615.00
Maria Tuchinsky	Senior Manager	15 Aug 2022	Federal Tax Service	Transfer pricing call to discuss approach undertaken by EY Israel to determine Company profit split. Y. Shwartz, M. Tuchinsky, M. Lin, A. Wallerstein, E. Harvey, E. Gonon, E. Sapir, J. Blank	0.5	\$950.00	\$475.00
Sapir, Eric	Executive Director	15 Aug 2022	Federal Tax Service	Call to discuss Section 382 ownership change tax calculation and factual issues raised by the Company regarding value of different equity classes. E. Harvey, K. Lambert, J. Blank, D. Schaulewicz, and E. Sapir.	0.6	\$1,150.00	\$690.00
Sapir, Eric	Executive Director	15 Aug 2022	Federal Tax	Review notes on transfer pricing tax analysis	0.5	\$1,150.00	\$575.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
			Service				
Sapir, Eric	Executive Director	15 Aug 2022	Federal Tax Service	Review shareholder and Preferred B issuance legal documents.	0.7	\$1,150.00	\$805.00
Sapir, Eric	Executive Director	15 Aug 2022	Federal Tax Service	Transfer pricing call to discuss approach undertaken by EY Israel to determine Company profit split. Y. Shwartz, M. Tuchinsky, M. Lin, A. Wallerstein, E. Harvey, E. Gonon, E. Sapir, J. Blank	0.5	\$1,150.00	\$575.00
Sapir, Eric	Executive Director	15 Aug 2022	Federal Tax Service	Discuss preliminary Section 382 ownership change results and open questions with respect to value. E. Sapir, E. Harvey, A. Sexton, and S. Cantor.	0.8	\$1,150.00	\$920.00
Sapir, Eric	Executive Director	15 Aug 2022	Federal Tax Service	Call to discuss Section 382 and hold constant approach. E. Harvey, E. Sapir, K. Lambert, and D. Schaulewicz.	0.2	\$1,150.00	\$230.00
Schaulewicz, David	Senior Manager	15 Aug 2022	Federal Tax Service	Call to discuss Section 382 ownership change tax calculation and factual issues raised by the Company regarding value of different equity classes. E. Harvey, K. Lambert, J. Blank, D. Schaulewicz, and E. Sapir.	0.6	\$950.00	\$570.00
Schaulewicz, David	Senior Manager	15 Aug 2022	Federal Tax Service	Call to discuss Section 382 and hold constant approach. E. Harvey, E. Sapir, K. Lambert, and D. Schaulewicz.	0.2	\$950.00	\$190.00
Wallerstein, Ariel	Senior	15 Aug 2022	Federal Tax Service	Transfer pricing call to discuss approach undertaken by EY Israel to determine Company profit split. Y. Shwartz, M. Tuchinsky, M. Lin, A. Wallerstein, E. Harvey, E. Gonon, E. Sapir, J. Blank	0.5	\$600.00	\$300.00
Yoav Shwartz	Partner	15 Aug 2022	Federal Tax Service	Transfer pricing call to discuss approach undertaken by EY Israel to determine Company profit split. Y. Shwartz, M. Tuchinsky, M. Lin, A. Wallerstein, E. Harvey, E. Gonon, E. Sapir, J. Blank	0.5	\$1,250.00	\$625.00
Carr, J Russell	Partner/Principal	16 Aug 2022	Federal Tax Service	Reviewing updated outline of 2021 transaction history.	3.3	\$1,250.00	\$4,125.00
Harvey, Elizabeth R.	Partner/Principal	16 Aug 2022	Federal Tax Service	Call on Section 382 five percent shareholder data. E. Harvey, D. Schaulewicz, and K.	0.7	\$1,250.00	\$875.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
				Lambert.			
Harvey, Elizabeth R.	Partner/Principal	16 Aug 2022	Federal Tax Service	Call to discuss asset basis analysis. E. Harvey, E. Sapir, J. Blank	0.4	\$1,250.00	\$500.00
Harvey, Elizabeth R.	Partner/Principal	16 Aug 2022	Federal Tax Service	Reviewing 2021 migration memo on tax basis of crypto assets	0.9	\$1,250.00	\$1,125.00
Lambert, Karen	Executive Director	16 Aug 2022	Federal Tax Service	Call on Section 382 five percent shareholder data. E. Harvey, D. Schaulewicz, and K. Lambert.	0.7	\$1,150.00	\$805.00
Maria Tuchinsky	Senior Manager	16 Aug 2022	Federal Tax Service	Call to discuss US tax analysis of historical transactions. E. Sapir, Y. Shwartz, M. Tuchinsky, J. Blank.	0.6	\$950.00	\$570.00
Sapir, Eric	Executive Director	16 Aug 2022	Federal Tax Service	Call on Section 382 five percent shareholder data. E. Harvey, D. Schaulewicz, and K. Lambert.	0.7	\$1,150.00	\$805.00
Sapir, Eric	Executive Director	16 Aug 2022	Federal Tax Service	Call to discuss asset basis analysis. E. Harvey, E. Sapir, J. Blank	0.4	\$1,150.00	\$460.00
Sapir, Eric	Executive Director	16 Aug 2022	Federal Tax Service	Celsius - Reading intercompany agreement and asset transfer agreement to understand crypto transfer in 2021.	1.1	\$1,150.00	\$1,265.00
Sapir, Eric	Executive Director	16 Aug 2022	Federal Tax Service	Call to discuss US tax analysis of historical transactions. E. Sapir, Y. Shwartz, M. Tuchinsky, J. Blank.	0.6	\$1,150.00	\$690.00
Sapir, Eric	Executive Director	16 Aug 2022	Federal Tax Service	Weekly update call to discuss Section 382 analysis and open items. EY - E. Sapir, J. Blank. K&E - A. Sexton, S. Cantor. Celsius - L. Koren	1.0	\$1,150.00	\$1,150.00
Schaulewicz, David	Senior Manager	16 Aug 2022	Federal Tax Service	Call on Section 382 five percent shareholder data. E. Harvey, D. Schaulewicz, and K. Lambert.	0.7	\$950.00	\$665.00
Schaulewicz, David	Senior Manager	16 Aug 2022	Federal Tax Service	Updating Section 382 calculations based upon discussion with Company	0.5	\$950.00	\$475.00
Yoav Shwartz	Partner	16 Aug 2022	Federal Tax Service	Call to discuss US tax analysis of historical transactions. E. Sapir, Y. Shwartz, M. Tuchinsky, J. Blank.	0.6	\$1,250.00	\$750.00
Carr, J Russell	Partner/Principal	17 Aug 2022	Federal Tax Service	Continued analysis of Company's facts and analysis related to 2021 transaction	1.3	\$1,250.00	\$1,625.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Harvey, Elizabeth R.	Partner/Principal	17 Aug 2022	Federal Tax Service	Call to discuss 2021 migration transactions. E. Sapir, E. Harvey, Y. Shwartz, and M. Tuchinsky.	0.6	\$1,250.00	\$750.00
Maria Tuchinsky	Senior Manager	17 Aug 2022	Federal Tax Service	Call to discuss 2021 migration transactions. E. Sapir, E. Harvey, Y. Shwartz, and M. Tuchinsky.	0.6	\$950.00	\$570.00
Sapir, Eric	Executive Director	17 Aug 2022	Federal Tax Service	Call to discuss 2021 migration transactions. E. Sapir, E. Harvey, Y. Shwartz, and M. Tuchinsky.	0.6	\$1,150.00	\$690.00
Sapir, Eric	Executive Director	17 Aug 2022	Federal Tax Service	Building intercompany account matrix based upon balance sheet information provided by the Company.	4.3	\$1,150.00	\$4,945.00
Yoav Shwartz	Partner	17 Aug 2022	Federal Tax Service	Call to discuss 2021 migration transactions. E. Sapir, E. Harvey, Y. Shwartz, and M. Tuchinsky.	0.6	\$1,250.00	\$750.00
Arbogast, Tyler L.	Partner/Principal	18 Aug 2022	Federal Tax Service	Call to discuss 2021 migration. E. Harvey, M. Stevens, J. Blank, T. Arbogast, A. Wallerstein, M. Lin, and E. Sapir (T. Arbogast dropped early).	0.5	\$1,250.00	\$625.00
Harvey, Elizabeth R.	Partner/Principal	18 Aug 2022	Federal Tax Service	Call to discuss additional scenarios to run for Section 382 ownership shift analysis based on value assumptions – E. Harvey, E. Sapir, K. Lambert, and D. Schaulewicz	1.1	\$1,250.00	\$1,375.00
Harvey, Elizabeth R.	Partner/Principal	18 Aug 2022	Federal Tax Service	Call to discuss 2021 migration. E. Harvey, M. Stevens, J. Blank, T. Arbogast, A. Wallerstein, M. Lin, and E. Sapir.	1.0	\$1,250.00	\$1,250.00
Harvey, Elizabeth R.	Partner/Principal	18 Aug 2022	Federal Tax Service	Review 2021 US tax extensions and IRS notices to prepare additional data request	2.1	\$1,250.00	\$2,625.00
Lambert, Karen	Executive Director	18 Aug 2022	Federal Tax Service	Call to discuss additional scenarios to run for Section 382 ownership shift analysis based on value assumptions – E. Harvey, E. Sapir, K. Lambert, and D. Schaulewicz	1.1	\$1,150.00	\$1,265.00
Lin, Ziwei	Senior	18 Aug 2022	Federal Tax Service	Call to discuss 2021 migration. E. Harvey, M. Stevens, J. Blank, T. Arbogast, A. Wallerstein, M. Lin, and E. Sapir.	1.0	\$600.00	\$600.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Sapir, Eric	Executive Director	18 Aug 2022	Federal Tax Service	Call to discuss additional scenarios to run for Section 382 ownership shift analysis based on value assumptions – E. Harvey, E. Sapir, K. Lambert, and D. Schaulewicz.	1.1	\$1,150.00	\$1,265.00
Sapir, Eric	Executive Director	18 Aug 2022	Federal Tax Service	Call to discuss 2021 migration. E. Harvey, M. Stevens, J. Blank, T. Arbogast, A. Wallerstein, M. Lin, and E. Sapir.	1.0	\$1,150.00	\$1,150.00
Schaulewicz, David	Senior Manager	18 Aug 2022	Federal Tax Service	Call to discuss additional scenarios to run for Section 382 ownership shift analysis based on value assumptions – E. Harvey, E. Sapir, K. Lambert, and D. Schaulewicz	1.1	\$950.00	\$1,045.00
Stevens, Matthew Aaron	Partner/Principal	18 Aug 2022	Federal Tax Service	Call to discuss 2021 migration. E. Harvey, M. Stevens, J. Blank, T. Arbogast, A. Wallerstein, M. Lin, and E. Sapir.	1.0	\$1,250.00	\$1,250.00
Wallerstein, Ariel	Senior	18 Aug 2022	Federal Tax Service	Call to discuss 2021 migration. E. Harvey, M. Stevens, J. Blank, T. Arbogast, A. Wallerstein, M. Lin, and E. Sapir.	1.0	\$600.00	\$600.00
Arbogast, Tyler L.	Partner/Principal	19 Aug 2022	Federal Tax Service	Response to questions re: interaction of section 475 and basis for E. Sapir.	0.2	\$1,250.00	\$250.00
Carr, J Russell	Partner/Principal	19 Aug 2022	Federal Tax Service	Consideration of clients facts to assess tax positions related to the 2021 transaction.	1.6	\$1,250.00	\$2,000.00
Harvey, Elizabeth R.	Partner/Principal	19 Aug 2022	Federal Tax Service	Review intercompany agreements to compile crypto basis analysis scenarios	3.6	\$1,250.00	\$4,500.00
Lambert, Karen	Executive Director	19 Aug 2022	Federal Tax Service	Review Section 382 calculation	1.9	\$1,150.00	\$2,185.00
Sapir, Eric	Executive Director	19 Aug 2022	Federal Tax Service	Drafting asset basis alternative scenarios based upon mark to market rules under Section 475.	5.8	\$1,150.00	\$6,670.00
Schaulewicz, David	Senior Manager	19 Aug 2022	Federal Tax Service	Reviewing updated scenarios for Section 382 calculation	1.0	\$950.00	\$950.00
Carr, J Russell	Partner/Principal	22 Aug 2022	Federal Tax Service	Continue consideration of clients facts to assess tax positions related to the 2021 transaction.	2.8	\$1,250.00	\$3,500.00
Sapir, Eric	Executive Director	22 Aug 2022	Federal Tax Service	Updating intercompany account balance sheet to break up intercompany positions by jurisdiction and with US Topco.	4.9	\$1,150.00	\$5,635.00
Carr, J Russell	Partner/Principal	23 Aug 2022	Federal Tax Service	Reviewing transfer pricing report related to 2021 transaction	1.1	\$1,250.00	\$1,375.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Harvey, Elizabeth R.	Partner/Principal	23 Aug 2022	Federal Tax Service	Weekly update call to discuss preliminary asset basis determination for pre and post-migration business. K&E - A. Sexton, S. Cantor. EY - M. Tuchinsky, Y. Shwartz, J. Blank, E. Harvey, and E. Sapir. Celsius - L. Koren.	0.9	\$1,250.00	\$1,125.00
Maria Tuchinsky	Senior Manager	23 Aug 2022	Federal Tax Service	Weekly update call to discuss preliminary asset basis determination for pre and post-migration business. K&E - A. Sexton, S. Cantor. EY - M. Tuchinsky, Y. Shwartz, J. Blank, E. Harvey, and E. Sapir. Celsius - L. Koren.	0.9	\$950.00	\$855.00
Sapir, Eric	Executive Director	23 Aug 2022	Federal Tax Service	Weekly update call to discuss preliminary asset basis determination for pre and post-migration business. K&E - A. Sexton, S. Cantor. EY - M. Tuchinsky, Y. Shwartz, J. Blank, E. Harvey, and E. Sapir. Celsius - L. Koren.	0.9	\$1,150.00	\$1,035.00
Sapir, Eric	Executive Director	23 Aug 2022	Federal Tax Service	Analyzing application of Section 475 to intercompany accounts denominated in cryptocurrency.	3.7	\$1,150.00	\$4,255.00
Yoav Shwartz	Partner	23 Aug 2022	Federal Tax Service	Weekly update call to discuss preliminary asset basis determination for pre and post-migration business. K&E - A. Sexton, S. Cantor. EY - M. Tuchinsky, Y. Shwartz, J. Blank, E. Harvey, and E. Sapir. Celsius - L. Koren.	0.9	\$1,250.00	\$1,125.00
Yoav Shwartz	Partner	23 Aug 2022	Federal Tax Service	Celsius - review UCC meeting deck	1.1	\$1,250.00	\$1,375.00
Carr, J Russell	Partner/Principal	24 Aug 2022	Federal Tax Service	Continue reviewing transfer pricing report related to 2021 transaction	1.3	\$1,250.00	\$1,625.00
Harvey, Elizabeth R.	Partner/Principal	24 Aug 2022	Federal Tax Service	Call to discuss transfer pricing methodology utilized by EY Israel and the profit split analysis. M. Tuchinsky, E. Gonen, E. Harvey, Y. Shwartz, J. Blank, and E. Sapir.	1.0	\$1,250.00	\$1,250.00
Maria Tuchinsky	Senior Manager	24 Aug 2022	Federal Tax Service	Call to discuss transfer pricing methodology utilized by EY Israel and the profit split analysis. M. Tuchinsky, E. Gonen, E. Harvey, Y. Shwartz, J. Blank, and E. Sapir.	1.0	\$950.00	\$950.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Sapir, Eric	Executive Director	24 Aug 2022	Federal Tax Service	Reviewing caselaw related to Section 475 and mark to market methodology for non-debt instruments.	2.2	\$1,150.00	\$2,530.00
Sapir, Eric	Executive Director	24 Aug 2022	Federal Tax Service	Call to discuss transfer pricing methodology utilized by EY Israel and the profit split analysis. M. Tuchinsky, E. Gonon, E. Harvey, Y. Shwartz, J. Blank, and E. Sapir.	1.0	\$1,150.00	\$1,150.00
Yoav Shwartz	Partner	24 Aug 2022	Federal Tax Service	Call to discuss transfer pricing methodology utilized by EY Israel and the profit split analysis. M. Tuchinsky, E. Gonon, E. Harvey, Y. Shwartz, J. Blank, and E. Sapir.	1.0	\$1,250.00	\$1,250.00
Yoav Shwartz	Partner	24 Aug 2022	Federal Tax Service	Review UCC meeting deck and consider restructuring alternatives and tax implications	1.8	\$1,250.00	\$2,250.00
Sapir, Eric	Executive Director	25 Aug 2022	Federal Tax Service	Researching Albany Car Wheel contingent liability caselaw based upon discussions held during the weekly call on 8/23/22.	3.4	\$1,150.00	\$3,910.00
Yoav Shwartz	Partner	25 Aug 2022	Federal Tax Service	Review of transfer pricing memo internally to discuss with broad EY team	2.1	\$1,250.00	\$2,625.00
Arbogast, Tyler L.	Partner/Principal	26 Aug 2022	Federal Tax Service	Call to discuss potential emergence scenarios and different US federal income tax considerations for each alternative and the interplay between the Section 475 mark-to-market rules and the bankruptcy process. E. Harvey, T. Arbogast, M. Stevens, M. Lin, A. Wallerstein, H. Tucker, J. Blank and E. Sapir.	1.4	\$1,250.00	\$1,750.00
Harvey, Elizabeth R.	Partner/Principal	26 Aug 2022	Federal Tax Service	Call to discuss potential emergence scenarios and different US federal income tax considerations for each alternative and the interplay between the Section 475 mark-to-market rules and the bankruptcy process. E. Harvey, T. Arbogast, M. Stevens, M. Lin, A. Wallerstein, H. Tucker, J. Blank and E. Sapir.	1.4	\$1,250.00	\$1,750.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Lin, Ziwei	Senior	26 Aug 2022	Federal Tax Service	Call to discuss potential emergence scenarios and different US federal income tax considerations for each alternative and the interplay between the Section 475 mark-to-market rules and the bankruptcy process. E. Harvey, T. Arbogast, M. Steven, M. Lin, A. Wallerstein, and E. Sapir.	1.4	\$600.00	\$840.00
Sapir, Eric	Executive Director	26 Aug 2022	Federal Tax Service	Call to discuss potential emergence scenarios and different US federal income tax considerations for each alternative and the interplay between the Section 475 mark-to-market rules and the bankruptcy process. E. Harvey, T. Arbogast, M. Stevens, M. Lin, A. Wallerstein, H. Tucker, J. Blank and E. Sapir.	1.4	\$1,150.00	\$1,610.00
Stevens, Matthew Aaron	Partner/Principal	26 Aug 2022	Federal Tax Service	Call to discuss potential emergence scenarios and different US federal income tax considerations for each alternative and the interplay between the Section 475 mark-to-market rules and the bankruptcy process. E. Harvey, T. Arbogast, M. Stevens, M. Lin, A. Wallerstein, H. Tucker, J. Blank and E. Sapir.	1.4	\$1,250.00	\$1,750.00
Wallerstein, Ariel	Senior	26 Aug 2022	Federal Tax Service	Call to discuss potential emergence scenarios and different US federal income tax considerations for each alternative and the interplay between the Section 475 mark-to-market rules and the bankruptcy process. E. Harvey, T. Arbogast, M. Stevens, M. Lin, A. Wallerstein, H. Tucker, J. Blank and E. Sapir.	1.4	\$600.00	\$840.00
Arbogast, Tyler L.	Partner/Principal	30 Aug 2022	Federal Tax Service	Consideration/analysis of US assumption of depositor liabilities from UK.	0.3	\$1,250.00	\$375.00
Arbogast, Tyler L.	Partner/Principal	30 Aug 2022	Federal Tax Service	Weekly call to discuss open issues including potential W9 filing issues, potential emergence transactions, and the treatment of the 2021 migration for UK and US tax purposes. EY - T. Arbogast, Y. Shwartz, M. Tuchinsky, E. Harvey, H. Tucker, J. Blank and E. Sapir. K&E- A. Sexton, S. Cantor. Celsius - L. Koren, J. Morgan.	0.5	\$1,250.00	\$625.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Harvey, Elizabeth R.	Partner/Principal	30 Aug 2022	Federal Tax Service	Weekly call to discuss open issues including potential W9 filing issues, potential emergence transactions, and the treatment of the 2021 migration for UK and US tax purposes. EY - T. Arbogast, Y. Shwartz, M. Tuchinsky, E. Harvey, H. Tucker, J. Blank and E. Sapir. K&E- A. Sexton, S. Cantor. Celsius - L. Koren, J. Morgan.	0.9	\$1,250.00	\$1,125.00
Maria Tuchinsky	Senior Manager	30 Aug 2022	Federal Tax Service	Weekly call to discuss open issues including potential W9 filing issues, potential emergence transactions, and the treatment of the 2021 migration for UK and US tax purposes. EY - T. Arbogast, Y. Shwartz, M. Tuchinsky, E. Harvey, H. Tucker, J. Blank and E. Sapir. K&E- A. Sexton, S. Cantor. Celsius - L. Koren, J. Morgan.	0.9	\$950.00	\$855.00
Sapir, Eric	Executive Director	30 Aug 2022	Federal Tax Service	Weekly call to discuss open issues including potential W9 filing issues, potential emergence transactions, and the treatment of the 2021 migration for UK and US tax purposes. EY - T. Arbogast, Y. Shwartz, M. Tuchinsky, E. Harvey, H. Tucker, J. Blank and E. Sapir. K&E- A. Sexton, S. Cantor. Celsius - L. Koren, J. Morgan.	0.9	\$1,150.00	\$1,035.00
Yoav Shwartz	Partner	30 Aug 2022	Federal Tax Service	Weekly call to discuss open issues including potential W9 filing issues, potential emergence transactions, and the treatment of the 2021 migration for UK and US tax purposes. EY - T. Arbogast, Y. Shwartz, M. Tuchinsky, E. Harvey, H. Tucker, J. Blank and E. Sapir. K&E- A. Sexton, S. Cantor. Celsius - L. Koren, J. Morgan.	0.9	\$1,250.00	\$1,125.00
Sapir, Eric	Executive Director	31 Aug 2022	Federal Tax Service	Reading information provided with respect to the potential liquidation of certain crypto assets and the wrapping of core crypto coin assets.	1.1	\$1,150.00	\$1,265.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Yoav Shwartz	Partner	31 Aug 2022	Federal Tax Service	Detailed email to summarize historical transactions including 2021 restructuring and tax positions	3.4	\$1,250.00	\$4,250.00
Arbogast, Tyler L.	Partner/Principal	01 Sep 2022	Federal Tax Service	Call to discuss updates to the UK migration analysis. Discuss the potential US federal income tax characterization of future mining proceeds. E. Harvey, T. Arbogast, J. Blank, J. Hill, M. Lin, M. Stevens, A. Wallerstein, H. Tucker, and E. Sapir.	1.2	\$1,250.00	\$1,500.00
Harvey, Elizabeth R.	Partner/Principal	01 Sep 2022	Federal Tax Service	Call to discuss updates to the UK migration analysis. Discuss the potential US federal income tax characterization of future mining proceeds. E. Harvey, T. Arbogast, J. Blank, J. Hill, M. Lin, M. Stevens, A. Wallerstein, H. Tucker, and E. Sapir.	1.2	\$1,250.00	\$1,500.00
Hill, Jeffrey B.	Partner/Principal	01 Sep 2022	Federal Tax Service	Call to discuss updates to the UK migration analysis. Discuss the potential US federal income tax characterization of future mining proceeds. E. Harvey, T. Arbogast, J. Blank, J. Hill, M. Lin, M. Stevens, A. Wallerstein, H. Tucker, and E. Sapir.	1.2	\$1,250.00	\$1,500.00
Lin, Ziwei	Senior	01 Sep 2022	Federal Tax Service	Call to discuss updates to the UK migration analysis. Discuss the potential US federal income tax characterization of future mining proceeds. E. Harvey, T. Arbogast, J. Blank, J. Hill, M. Lin, M. Stevens, A. Wallerstein, H. Tucker, and E. Sapir.	1.2	\$600.00	\$720.00
Sapir, Eric	Executive Director	01 Sep 2022	Federal Tax Service	Reading information provided with respect to the potential liquidation of certain crypto assets and the wrapping of core crypto coin assets.	1.6	\$1,150.00	\$1,840.00
Sapir, Eric	Executive Director	01 Sep 2022	Federal Tax Service	Call to discuss updates to the UK migration analysis. Discuss the potential US federal income tax characterization of future mining proceeds. E. Harvey, T. Arbogast, J. Blank, J. Hill, M. Lin, M. Stevens, A. Wallerstein, H. Tucker, and E. Sapir.	1.2	\$1,150.00	\$1,380.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Stevens, Matthew Aaron	Partner/Principal	01 Sep 2022	Federal Tax Service	Call to discuss updates to the UK migration analysis. Discuss the potential US federal income tax characterization of future mining proceeds. E. Harvey, T. Arbogast, J. Blank, J. Hill, M. Lin, M. Stevens, A. Wallerstein, H. Tucker, and E. Sapir.	1.2	\$1,250.00	\$1,500.00
Wallerstein, Ariel	Senior	01 Sep 2022	Federal Tax Service	Call to discuss updates to the UK migration analysis. Discuss the potential US federal income tax characterization of future mining proceeds. E. Harvey, T. Arbogast, J. Blank, J. Hill, M. Lin, M. Stevens, A. Wallerstein, H. Tucker, and E. Sapir.	1.2	\$600.00	\$720.00
Wallerstein, Ariel	Senior	01 Sep 2022	Federal Tax Service	Post call notes clean up and distribution	0.9	\$600.00	\$540.00
Yoav Shwartz	Partner	01 Sep 2022	Federal Tax Service	Detailed email to summarize historical transactions including 2021 restructuring and tax positions	4.6	\$1,250.00	\$5,750.00
Sapir, Eric	Executive Director	02 Sep 2022	Federal Tax Service	Reading available US federal income tax guidance on the wrapping of crypto assets and the potential US federal income tax consequences.	2.9	\$1,150.00	\$3,335.00
Sapir, Eric	Executive Director	02 Sep 2022	Federal Tax Service	Continued reading information provided with respect to the potential liquidation of certain crypto assets and the wrapping of core crypto coin assets.	2.2	\$1,150.00	\$2,530.00
Yoav Shwartz	Partner	04 Sep 2022	Federal Tax Service	Draft outline of historical transactions in preparation for 2021 tax return filing	1.7	\$1,250.00	\$2,125.00
Yoav Shwartz	Partner	05 Sep 2022	Federal Tax Service	Draft responses to IRS in connection with document review/queries (mainly US federal income tax returns)	2.2	\$1,250.00	\$2,750.00
Hill, Jeanne L.	Senior Manager	06 Sep 2022	Federal Tax Service	Analysis of Pennsylvania use tax considerations	2.8	\$950.00	\$2,660.00
Sapir, Eric	Executive Director	06 Sep 2022	Federal Tax Service	Research on token wrapping and potential taxable barter exchange based upon the potential draft restructuring transaction.	1.0	\$1,150.00	\$1,150.00
Yoav Shwartz	Partner	06 Sep 2022	Federal Tax Service	Gathering data on gross asset values	2.6	\$1,250.00	\$3,250.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Harvey, Elizabeth R.	Partner/Principal	07 Sep 2022	Federal Tax Service	Call to discuss US federal income tax compliance and 2021 tax return information - Y. Shwartz, E. Sapir., E. Harvey, M. Edri, M. Tuchinsky, A. Chenchinski, O. Wasserman	1.0	\$1,250.00	\$1,250.00
Harvey, Elizabeth R.	Partner/Principal	07 Sep 2022	Federal Tax Service	Call to discuss Celsius background and tax technical issues identified with US second partner reviewer - E. Sapir, B. Enzor, L. Harvey	0.8	\$1,250.00	\$1,000.00
Maria Tuchinsky	Senior Manager	07 Sep 2022	Federal Tax Service	Call to discuss US federal income tax compliance and 2021 tax return information - Y. Shwartz, E. Sapir., E. Harvey, M. Edri, M. Tuchinsky, A. Chenchinski, O. Wasserman	1.0	\$950.00	\$950.00
Sapir, Eric	Executive Director	07 Sep 2022	Federal Tax Service	Call to discuss US federal income tax compliance and 2021 tax return information - Y. Shwartz, E. Sapir., E. Harvey, M. Edri, M. Tuchinsky, A. Chenchinski, O. Wasserman	1.0	\$1,150.00	\$1,150.00
Sapir, Eric	Executive Director	07 Sep 2022	Federal Tax Service	Call to discuss Celsius background and tax technical issues identified with US second partner reviewer - E. Sapir, B. Enzor, E. Harvey.	0.8	\$1,150.00	\$920.00
Sapir, Eric	Executive Director	07 Sep 2022	Federal Tax Service	Continued research on token wrapping and potential taxable barter exchange based upon the potential draft restructuring transaction.	1.0	\$1,150.00	\$1,150.00
Yoav Shwartz	Partner	07 Sep 2022	Federal Tax Service	Call to discuss US federal income tax compliance and 2021 tax return information - Y. Shwartz, E. Sapir., E. Harvey, M. Edri, M. Tuchinsky, A. Chenchinski, O. Wasserman	1.0	\$1,250.00	\$1,250.00
Sapir, Eric	Executive Director	08 Sep 2022	Federal Tax Service	Continued research on token wrapping and potential taxable barter exchange based upon the potential draft restructuring transaction.	1.0	\$1,150.00	\$1,150.00
Yoav Shwartz	Partner	11 Sep 2022	Federal Tax Service	Review underlying facts to Section 382 analysis	3.2	\$1,250.00	\$4,000.00
Harvey, Elizabeth R.	Partner/Principal	12 Sep 2022	Federal Tax Service	Call to discuss emergence scenario presentation and issues related to mark-to-market and Section 1001 gain or loss - E. Harvey, H. Tucker, J. Blank, M. Stevens, and E. Sapir	1.1	\$1,250.00	\$1,375.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Harvey, Elizabeth R.	Partner/Principal	12 Sep 2022	Federal Tax Service	Call to discuss open items; tax compliance for 2021 tax year and other relevant tax issues. E. Harvey; M. Flashner; M. Tuchinsky; H. Tucker, J. Blank, E. Sapir, M. Stevens, and Y. Shwartz.	0.7	\$1,250.00	\$875.00
Hill, Jeanne L.	Senior Manager	12 Sep 2022	Federal Tax Service	Analysis of Pennsylvania use tax considerations	1.6	\$950.00	\$1,520.00
Maria Tuchinsky	Senior Manager	12 Sep 2022	Federal Tax Service	Call to discuss open items; tax compliance for 2021 tax year and other relevant tax issues. E. Harvey; M. Flashner; M. Tuchinsky; H. Tucker, J. Blank, E. Sapir, M. Stevens, and Y. Shwartz.	0.7	\$950.00	\$665.00
Sapir, Eric	Executive Director	12 Sep 2022	Federal Tax Service	Call to discuss emergence scenario presentation and issues related to mark-to-market and Section 1001 gain or loss - E. Harvey, H. Tucker, J. Blank, M. Stevens, and E. Sapir	1.1	\$1,150.00	\$1,265.00
Sapir, Eric	Executive Director	12 Sep 2022	Federal Tax Service	Call to discuss open items; tax compliance for 2021 tax year and other relevant tax issues. E. Harvey; M. Flashner; M. Tuchinsky; H. Tucker, J. Blank, E. Sapir, M. Stevens, and Y. Shwartz.	0.7	\$1,150.00	\$805.00
Stevens, Matthew Aaron	Partner/Principal	12 Sep 2022	Federal Tax Service	Call to discuss open items; tax compliance for 2021 tax year and other relevant tax issues. E. Harvey; M. Flashner; M. Tuchinsky; H. Tucker, J. Blank, E. Sapir, M. Stevens, and Y. Shwartz.	0.7	\$1,250.00	\$875.00
Stevens, Matthew Aaron	Partner/Principal	12 Sep 2022	Federal Tax Service	Call to discuss emergence scenario presentation and issues related to mark-to-market and Section 1001 gain or loss - E. Harvey, H. Tucker, J. Blank, M. Stevens, and E. Sapir	1.1	\$1,250.00	\$1,375.00
Yoav Shwartz	Partner	12 Sep 2022	Federal Tax Service	Call to discuss open items; tax compliance for 2021 tax year and other relevant tax issues. E. Harvey; M. Flashner; M. Tuchinsky; H. Tucker, J. Blank, E. Sapir, M. Stevens, and Y. Shwartz.	0.7	\$1,250.00	\$875.00
Yoav Shwartz	Partner	12 Sep 2022	Federal Tax Service	Review tax return disclosure language	2.7	\$1,250.00	\$3,375.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Harvey, Elizabeth R.	Partner/Principal	13 Sep 2022	Federal Tax Service	Weekly call with EY tax, Celsius and K&E tax to discuss updates to non-income tax issues (sales and use and employment tax). Discuss potential US federal income tax consequences with respect to depositor claims from a US federal income tax perspective. EY - E. Harvey, H. Tucker, J. Blank, J. Hill, E. Sapir, M. Stevens, Y. Shwartz, and M. Tuchinsky. Celsius - L. Koren, J. Morgan. K&E - A. Sexton, S. Cantor.	1.0	\$1,250.00	\$1,250.00
Hill, Jeffrey B.	Partner/Principal	13 Sep 2022	Federal Tax Service	Review Company bankruptcy filings and background materials on tax positions.	1.2	\$1,250.00	\$1,500.00
Maria Tuchinsky	Senior Manager	13 Sep 2022	Federal Tax Service	Weekly call with EY tax, Celsius and K&E tax to discuss updates to non-income tax issues (sales and use and employment tax). Discuss potential US federal income tax consequences with respect to depositor claims a from a US federal income tax perspective. EY - E. Harvey, H. Tucker, J. Blank, J. Hill, E. Sapir, M. Stevens, Y. Shwartz, and M. Tuchinsky. Celsius - L. Koren, J. Morgan. K&E - A. Sexton, S. Cantor.	1.0	\$950.00	\$950.00
Sapir, Eric	Executive Director	13 Sep 2022	Federal Tax Service	Weekly call with EY tax, Celsius and K&E tax to discuss updates to non-income tax issues (sales and use and employment tax). Discuss potential US federal income tax consequences with respect to depositor claims from a US federal income tax perspective. EY - E. Harvey, H. Tucker, J. Blank, J. Hill, E. Sapir, M. Stevens, Y. Shwartz, and M. Tuchinsky. Celsius - L. Koren, J. Morgan. K&E - A. Sexton, S. Cantor.	1.0	\$1,150.00	\$1,150.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Stevens, Matthew Aaron	Partner/Principal	13 Sep 2022	Federal Tax Service	Weekly call with EY tax, Celsius and K&E tax to discuss updates to non-income tax issues (sales and use and employment tax). Discuss potential US federal income tax consequences with respect to depositor claims from a US federal income tax perspective. EY - E. Harvey, J. Hill, E. Sapir, M. Stevens, Y. Shwartz, and M. Tuchinsky. Celsius - L. Koren, J. Morgan. K&E - A. Sexton, S. Cantor.	1.0	\$1,250.00	\$1,250.00
Yoav Shwartz	Partner	13 Sep 2022	Federal Tax Service	Weekly call with EY tax, Celsius and K&E tax to discuss updates to non-income tax issues (sales and use and employment tax). Discuss potential US federal income tax consequences with respect to depositor claims from a US federal income tax perspective. EY - E. Harvey, H. Tucker, J. Blank, J. Hill, E. Sapir, M. Stevens, Y. Shwartz, and M. Tuchinsky. Celsius - L. Koren, J. Morgan. K&E - A. Sexton, S. Cantor.	1.0	\$1,250.00	\$1,250.00
Harvey, Elizabeth R.	Partner/Principal	15 Sep 2022	Federal Tax Service	reviewing open items deck	5.4	\$1,250.00	\$6,750.00
Sapir, Eric	Executive Director	15 Sep 2022	Federal Tax Service	Drafting slides summarizing US federal income tax issues, including with respect to USDC and CEL coins.	4.7	\$1,150.00	\$5,405.00
Harvey, Elizabeth R.	Partner/Principal	16 Sep 2022	Federal Tax Service	Call to review list of all open US federal income tax issues to date, including wrapping, token exchange, mark-to-market. E. Harvey, H. Tucker, M. Stevens, J. Blank, A. Wallerstein, and E. Sapir.	1.2	\$1,250.00	\$1,500.00
Sapir, Eric	Executive Director	16 Sep 2022	Federal Tax Service	Call to review list of all open US federal income tax issues to date, including wrapping, token exchange, mark-to-market. E. Harvey, H. Tucker, M. Stevens, J. Blank, A. Wallerstein, and E. Sapir.	1.2	\$1,150.00	\$1,380.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Stevens, Matthew Aaron	Partner/Principal	16 Sep 2022	Federal Tax Service	Call to review list of all open US federal income tax issues to date, including wrapping, token exchange, mark-to-market. E. Harvey, H. Tucker, M. Stevens, J. Blank, A. Wallerstein, and E. Sapir.	1.2	\$1,250.00	\$1,500.00
Wallerstein, Ariel	Senior	16 Sep 2022	Federal Tax Service	Call to review list of all open US federal income tax issues to date, including wrapping, token exchange, mark-to-market. E. Harvey, H. Tucker, M. Stevens, J. Blank, A. Wallerstein, and E. Sapir.	1.2	\$600.00	\$720.00
Yoav Shwartz	Partner	18 Sep 2022	Federal Tax Service	Draft detailed summary of corporate transactions email - reorganization discussion, investment, spread and ratio options exchange.	1.9	\$1,250.00	\$2,375.00
Harvey, Elizabeth R.	Partner/Principal	19 Sep 2022	Federal Tax Service	Call to discuss state income and state non-income tax considerations, including sales and use tax liabilities of the Company. E. Harvey, E. Sapir, J. Hill, K. Gatt, and N. Flagg.	1.0	\$1,250.00	\$1,250.00
Hill, Jeffrey B.	Partner/Principal	19 Sep 2022	Federal Tax Service	Call to discuss state income and state non-income tax considerations, including sales and use tax liabilities of the Company. E. Harvey, E. Sapir, J. Hill, K. Gatt, and N. Flagg.	1.0	\$1,250.00	\$1,250.00
Sapir, Eric	Executive Director	19 Sep 2022	Federal Tax Service	Call to discuss state income and state non-income tax considerations, including sales and use tax liabilities of the Company. E. Harvey, E. Sapir, J. Hill, K. Gatt, and N. Flagg.	1.0	\$1,150.00	\$1,150.00
Sapir, Eric	Executive Director	19 Sep 2022	Federal Tax Service	Research related to the US federal income tax impact of the issuance of treasury held crypto assets.	2.7	\$1,150.00	\$3,105.00
Arbogast, Tyler L.	Partner/Principal	20 Sep 2022	Federal Tax Service	Weekly call to discuss updates on the restructuring transaction. EY - Y. Shwartz, J. Hill, H. Tucker, E. Harvey, M. Tuchinsky, M. Stevens, T. Arbogast, J. Blank, and E. Sapir. K&E - A. Sexton and S. Cantor. Celsius - L. Koren, and J. Morgan.	0.6	\$1,250.00	\$750.00
Harvey, Elizabeth R.	Partner/Principal	20 Sep 2022	Federal Tax Service	reviewing tax return disclosure list	1.6	\$1,250.00	\$2,000.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Harvey, Elizabeth R.	Partner/Principal	20 Sep 2022	Federal Tax Service	Call to discuss US federal income tax analysis of historic and anticipated transactions and open questions related to the tax treatment of Celsius self-created coins and USDC stablecoins. EY - M. Stevens, J. Hill, E. Harvey, Y. Shwartz, J. Blank, E. Sapir. Celsius - L. Koren, and J. Morgan.	1.0	\$1,250.00	\$1,250.00
Harvey, Elizabeth R.	Partner/Principal	20 Sep 2022	Federal Tax Service	Weekly call to discuss updates on the restructuring transaction. EY - Y. Shwartz, J. Hill, H. Tucker, E. Harvey, M. Tuchinsky, M. Stevens, T. Arbogast, and E. Sapir. K&E - A. Sexton and S. Cantor. Celsius - L. Koren, and J. Morgan.	0.6	\$1,250.00	\$750.00
Hill, Jeffrey B.	Partner/Principal	20 Sep 2022	Federal Tax Service	Call to discuss US federal income tax analysis of historic and anticipated transactions and open questions related to the tax treatment of Celsius self-created coins and USDC stablecoins. EY - M. Stevens, J. Hill, E. Harvey, Y. Shwartz, J. Blank, E. Sapir. Celsius - L. Koren, and J. Morgan.	1.0	\$1,250.00	\$1,250.00
Hill, Jeffrey B.	Partner/Principal	20 Sep 2022	Federal Tax Service	Weekly call to discuss updates on the restructuring transaction. EY - Y. Shwartz, J. Hill, H. Tucker, E. Harvey, M. Tuchinsky, M. Stevens, T. Arbogast, J. Blank, and E. Sapir. K&E - A. Sexton and S. Cantor. Celsius - L. Koren, and J. Morgan.	0.6	\$1,250.00	\$750.00
Hill, Jeffrey B.	Partner/Principal	20 Sep 2022	Federal Tax Service	Review of e-mails, memos and disclosures received from EY Israel related to tax return compliance	2.5	\$1,250.00	\$3,125.00
Maria Tuchinsky	Senior Manager	20 Sep 2022	Federal Tax Service	Review of client's 2021 tax reporting position.	0.7	\$950.00	\$665.00
Maria Tuchinsky	Senior Manager	20 Sep 2022	Federal Tax Service	Weekly call to discuss updates on the restructuring transaction. EY - Y. Shwartz, J. Hill, H. Tucker, E. Harvey, M. Tuchinsky, M. Stevens, T. Arbogast, J. Blank, and E. Sapir. K&E - A. Sexton and S. Cantor. Celsius - L. Koren, and J. Morgan.	0.6	\$950.00	\$570.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Sapir, Eric	Executive Director	20 Sep 2022	Federal Tax Service	Call to discuss US federal income tax analysis of historic and anticipated transactions and open questions related to the tax treatment of Celsius self-created coins and USDC stablecoins. EY - M. Stevens, J. Hill, E. Harvey, Y. Shwartz, J. Blank, E. Sapir. Celsius - L. Koren, and J. Morgan.	1.0	\$1,150.00	\$1,150.00
Sapir, Eric	Executive Director	20 Sep 2022	Federal Tax Service	Research related to the US federal income tax impact of the issuance of treasury held crypto assets.	1.2	\$1,150.00	\$1,380.00
Sapir, Eric	Executive Director	20 Sep 2022	Federal Tax Service	Weekly call to discuss updates on the restructuring transaction. EY - Y. Shwartz, J. Hill, H. Tucker, E. Harvey, M. Tuchinsky, M. Stevens, T. Arbogast, J. Blank, and E. Sapir. K&E - A. Sexton and S. Cantor. Celsius - L. Koren, and J. Morgan.	0.6	\$1,150.00	\$690.00
Stevens, Matthew Aaron	Partner/Principal	20 Sep 2022	Federal Tax Service	Call to discuss US federal income tax analysis of historic and anticipated transactions and open questions related to the tax treatment of Celsius self-created coins and USDC stablecoins. EY - M. Stevens, J. Hill, E. Harvey, Y. Shwartz, J. Blank, E. Sapir. Celsius - L. Koren, and J. Morgan.	1.0	\$1,250.00	\$1,250.00
Stevens, Matthew Aaron	Partner/Principal	20 Sep 2022	Federal Tax Service	Weekly call to discuss updates on the restructuring transaction. EY - Y. Shwartz, J. Hill, H. Tucker, E. Harvey, M. Tuchinsky, M. Stevens, T. Arbogast, J. Blank, and E. Sapir. K&E - A. Sexton and S. Cantor. Celsius - L. Koren, and J. Morgan.	0.6	\$1,250.00	\$750.00
Yoav Shwartz	Partner	20 Sep 2022	Federal Tax Service	Call to discuss US federal income tax analysis of historic and anticipated transactions and open questions related to the tax treatment of Celsius self-created coins and USDC stablecoins. EY - M. Stevens, J. Hill, E. Harvey, Y. Shwartz, J. Blank, E. Sapir. Celsius - L. Koren, and J. Morgan.	1.0	\$1,250.00	\$1,250.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Yoav Shwartz	Partner	20 Sep 2022	Federal Tax Service	drafting detailed email to summarize 2021 migration transaction	2.2	\$1,250.00	\$2,750.00
Yoav Shwartz	Partner	20 Sep 2022	Federal Tax Service	Weekly call to discuss updates on the restructuring transaction. EY - Y. Shwartz, J. Hill, H. Tucker, E. Harvey, M. Tuchinsky, M. Stevens, T. Arbogast, J. Blank, and E. Sapir. K&E - A. Sexton and S. Cantor. Celsius - L. Koren, and J. Morgan.	0.6	\$1,250.00	\$750.00
Harvey, Elizabeth R.	Partner/Principal	21 Sep 2022	Federal Tax Service	reviewing list of open items for tax return disclosure	1.2	\$1,250.00	\$1,500.00
Harvey, Elizabeth R.	Partner/Principal	21 Sep 2022	Federal Tax Service	Reviewing updates to slide deck of coin classification	0.7	\$1,250.00	\$875.00
Yoav Shwartz	Partner	21 Sep 2022	Federal Tax Service	Reviewing historical ownership details.	3.1	\$1,250.00	\$3,875.00
Harvey, Elizabeth R.	Partner/Principal	22 Sep 2022	Federal Tax Service	Call to discuss Celsius coin reward program and how interest on intercompany accounts is treated by the Celsius Network LLC. Discuss factual open items related to the potential restructuring plan. EY - E. Sapir, E. Harvey, M. Tuchinsky, J. Hill, Y. Shwartz., J. Blank. Company - L. Koren and J. Morgan.	0.6	\$1,250.00	\$750.00
Hill, Jeffrey B.	Partner/Principal	22 Sep 2022	Federal Tax Service	Call to discuss Celsius coin reward program and how interest on intercompany accounts is treated by the Celsius Network LLC. Discuss factual open items related to the potential restructuring plan. EY - E. Sapir, E. Harvey, M. Tuchinsky, J. Hill, Y. Shwartz., J. Blank. Company - L. Koren and J. Morgan.	0.6	\$1,250.00	\$750.00
Maria Tuchinsky	Senior Manager	22 Sep 2022	Federal Tax Service	Call to discuss Celsius coin reward program and how interest on intercompany accounts is treated by the Celsius Network LLC. Discuss factual open items related to the potential restructuring plan. EY - E. Sapir, E. Harvey, M. Tuchinsky, J. Hill, Y. Shwartz., J. Blank. Company - L. Koren and J. Morgan.	0.6	\$950.00	\$570.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Sapir, Eric	Executive Director	22 Sep 2022	Federal Tax Service	Call to discuss Celsius coin reward program and how interest on intercompany accounts is treated by the Celsius Network LLC. Discuss factual open items related to the potential restructuring plan. EY - E. Sapir, E. Harvey, M. Tuchisnky, J. Hill, Y. Shwartz., J. Blank. Company - L. Koren and J. Morgan.	0.6	\$1,150.00	\$690.00
Yoav Shwartz	Partner	22 Sep 2022	Federal Tax Service	Call to discuss Celsius coin reward program and how interest on intercompany accounts is treated by the Celsius Network LLC. Discuss factual open items related to the potential restructuring plan. EY - E. Sapir, E. Harvey, M. Tuchisnky, J. Hill, Y. Shwartz., J. Blank. Company - L. Koren and J. Morgan.	0.6	\$1,250.00	\$750.00
Yoav Shwartz	Partner	22 Sep 2022	Federal Tax Service	Review of state income tax profile/use tax emails.	1.8	\$1,250.00	\$2,250.00
Yoav Shwartz	Partner	22 Sep 2022	Federal Tax Service	Drafting detailed historical fact summary and ownership analysis.	4.7	\$1,250.00	\$5,875.00
Harvey, Elizabeth R.	Partner/Principal	23 Sep 2022	Federal Tax Service	reviewing question from Kirkland on retention application	0.2	\$1,250.00	\$250.00
Harvey, Elizabeth R.	Partner/Principal	23 Sep 2022	Federal Tax Service	Reviewing Celsius Network, Inc. federal income tax return draft prepared by EY Israel	1.5	\$1,250.00	\$1,875.00
Hill, Jeffrey B.	Partner/Principal	23 Sep 2022	Federal Tax Service	Initial review of first draft of Celsius Network Inc. 2021 US Corporate income tax return and preparing list of review comments	2.0	\$1,250.00	\$2,500.00
Sapir, Eric	Executive Director	23 Sep 2022	Federal Tax Service	Review draft US federal income tax return for Celsius Network Inc. and note questions/issues.	2.3	\$1,150.00	\$2,645.00
Yoav Shwartz	Partner	25 Sep 2022	Federal Tax Service	Tax return review - review form 5471s, confirming legal entities in 2021, examine alternatives to amend check the box election	0.9	\$1,250.00	\$1,125.00
Hill, Jeffrey B.	Partner/Principal	26 Sep 2022	Federal Tax Service	Initial review of US Holding LLC federal income tax return Form 1120	3.0	\$1,250.00	\$3,750.00
Harvey, Elizabeth R.	Partner/Principal	27 Sep 2022	Federal Tax Service	Review US Holding LLC Form 1120 federal income tax return	4.1	\$1,250.00	\$5,125.00
Hill, Jeffrey B.	Partner/Principal	27 Sep 2022	Federal Tax Service	Reviewing list of open items for US Holding LLC disclosures	0.5	\$1,250.00	\$625.00
Sapir, Eric	Executive Director	27 Sep 2022	Federal Tax	Initial review of draft tax 2021 US tax return	3.9	\$1,150.00	\$4,485.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
			Service				
Sapir, Eric	Executive Director	28 Sep 2022	Federal Tax Service	Detailed review of Celsius provided trial balances to catalogue material balances and how those balances compare to factual descriptions of business operations provided by Celsius.	4.1	\$1,150.00	\$4,715.00
Yoav Shwartz	Partner	28 Sep 2022	Federal Tax Service	Tax return review - review of gain recognition agreement, analyze intercompany balances/loans, consider other tax reporting issues for Celsius UK.	4.2	\$1,250.00	\$5,250.00
Yoav Shwartz	Partner	28 Sep 2022	Federal Tax Service	US federal income tax return review - Form 5471 review, Form 8992 review and disclosure review	1.0	\$1,250.00	\$1,250.00
Eitan Diner	Senior	29 Sep 2022	Federal Tax Service	Research US international tax provisions	2.2	\$600.00	\$1,320.00
Harvey, Elizabeth R.	Partner/Principal	29 Sep 2022	Federal Tax Service	Call to discuss critical open items that need to be resolved prior to filing the US federal income tax return. E. Sapir, E. Harvey, J. Hill, J. Blank.	1.5	\$1,250.00	\$1,875.00
Harvey, Elizabeth R.	Partner/Principal	29 Sep 2022	Federal Tax Service	Weekly tax call to discuss tax return compliance timing and deadline and the US federal income tax considerations related to the Etherium merger transaction. EY - M. Stevens, E. Harvey, Y. Shwartz, J. Hill, J., Blank and E. Sapir. Kirkland & Ellis - A. Sexton and S. Cantor. Celsius - L. Koren and J. Morgan.	0.7	\$1,250.00	\$875.00
Harvey, Elizabeth R.	Partner/Principal	29 Sep 2022	Federal Tax Service	Call to discuss US federal income tax compliance open items and the discussion of gain recognition agreement filing requirements. EY - J. Blank, E. Harvey, E. Sapir, M. Flashner, Y. Shwartz, M. Edri, O. Wasserman, and J. Hill.	0.7	\$1,250.00	\$875.00
Hill, Jeffrey B.	Partner/Principal	29 Sep 2022	Federal Tax Service	Call to discuss critical open items that need to be resolved prior to filing the US federal income tax return. E. Sapir, E. Harvey, J. Hill, J. Blank.	1.5	\$1,250.00	\$1,875.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Hill, Jeffrey B.	Partner/Principal	29 Sep 2022	Federal Tax Service	Weekly tax call to discuss tax return compliance timing and deadline and the US federal income tax considerations related to the Etherium merger transaction. EY - M. Stevens, E. Harvey, J. Blank, Y. Shwartz, J. Hill, and E. Sapir. Kirkland & Ellis - A. Sexton and S. Cantor. Celsius - L. Koren and J. Morgan.	0.7	\$1,250.00	\$875.00
Hill, Jeffrey B.	Partner/Principal	29 Sep 2022	Federal Tax Service	Call to discuss US federal income tax compliance open items and the discussion of gain recognition agreement filing requirements. EY - E. Harvey, J. Blank, E. Sapir, Y. Shwartz, M. Edri, O. Wasserman, and J. Hill.	0.7	\$1,250.00	\$875.00
Sapir, Eric	Executive Director	29 Sep 2022	Federal Tax Service	Call to discuss critical open items that need to be resolved prior to filing the US federal income tax return. E. Sapir, E. Harvey, J. Hill, J. Blank.	1.5	\$1,150.00	\$1,725.00
Sapir, Eric	Executive Director	29 Sep 2022	Federal Tax Service	Weekly tax call to discuss tax return compliance timing and deadline and the US federal income tax considerations related to the Etherium merger transaction. EY - M. Stevens, E. Harvey, J. Blank, Y. Shwartz, J. Hill, and E. Sapir. Kirkland & Ellis - A. Sexton and S. Cantor. Celsius - L. Koren and J. Morgan.	0.7	\$1,150.00	\$805.00
Sapir, Eric	Executive Director	29 Sep 2022	Federal Tax Service	Call to discuss US federal income tax compliance open items and the discussion of gain recognition agreement filing requirements. EY - E. Harvey, J. Blank, E. Sapir, Y. Shwartz, M. Edri, O. Wasserman, and J. Hill.	0.7	\$1,150.00	\$805.00
Stevens, Matthew Aaron	Partner/Principal	29 Sep 2022	Federal Tax Service	Weekly tax call to discuss tax return compliance timing and deadline and the US federal income tax considerations related to the Etherium merger transaction. EY - M. Stevens, E. Harvey, J. Blank, Y. Shwartz, J. Hill, and E. Sapir. Kirkland & Ellis - A. Sexton and S. Cantor. Celsius - L. Koren and J. Morgan.	0.7	\$1,250.00	\$875.00
Yoav Shwartz	Partner	29 Sep 2022	Federal Tax Service	Tax return review - check the box election review, Form 5471 review, Form 8992 review and disclosure review	4.1	\$1,250.00	\$5,125.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Yoav Shwartz	Partner	29 Sep 2022	Federal Tax Service	Call to discuss US federal income tax compliance open items and the discussion of gain recognition agreement filing requirements. EY - J. Blank, E. Harvey, E. Sapir, M. Flashner, Y. Shwartz, M. Edri, O. Wasserman, and J. Hill.	0.7	\$1,250.00	\$875.00
Yoav Shwartz	Partner	29 Sep 2022	Federal Tax Service	Weekly tax call to discuss tax return compliance timing and deadline and the US federal income tax considerations related to the Etherium merger transaction. EY - M. Stevens, E. Harvey, Y. Shwartz, J. Hill, J. Blank and E. Sapir. Kirkland & Ellis - A. Sexton and S. Cantor. Celsius - L. Koren and J. Morgan.	0.7	\$1,250.00	\$875.00
Harvey, Elizabeth R.	Partner/Principal	30 Sep 2022	Federal Tax Service	Researching 367(d) issue on outbound transfer of Celsius assets to the US in 2021 transaction	1.7	\$1,250.00	\$2,125.00
Harvey, Elizabeth R.	Partner/Principal	30 Sep 2022	Federal Tax Service	reviewing email of compliance open items	1.2	\$1,250.00	\$1,500.00
Sapir, Eric	Executive Director	30 Sep 2022	Federal Tax Service	Preparing detailed email summarizing critical US federal income tax compliance open items.	3.7	\$1,150.00	\$4,255.00
Eitan Diner	Senior	02 Oct 2022	Federal Tax Service	Review data provided by client	1.1	\$600.00	\$660.00
Eitan Diner	Senior	02 Oct 2022	Federal Tax Service	Review trial balance information to gather data for US tax analysis.	3.7	\$600.00	\$2,220.00
Griffin, John E.	Executive Director	02 Oct 2022	Federal Tax Service	Review background information provided for Gain Recognition Agreement to provide comments for tax compliance filings	1.3	\$1,150.00	\$1,495.00
Maria Tuchinsky	Senior Manager	02 Oct 2022	Federal Tax Service	Review factual data provided by client.	1.1	\$950.00	\$1,045.00
Maria Tuchinsky	Senior Manager	02 Oct 2022	Federal Tax Service	Call with Client to discuss status update. Company - L. Koren and EY - Y. Shwartz and M. Tuchinsky	0.3	\$950.00	\$285.00
Yoav Shwartz	Partner	02 Oct 2022	Federal Tax Service	Draft list of follow up questions for client.	1.6	\$1,250.00	\$2,000.00
Yoav Shwartz	Partner	02 Oct 2022	Federal Tax Service	Call with Client to discuss status update. Company - L. Koren and EY - Y. Shwartz and M. Tuchinsky	0.3	\$1,250.00	\$375.00
Eitan Diner	Senior	03 Oct 2022	Federal Tax Service	Drafting an excel to collect data provided by client	3.7	\$600.00	\$2,220.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Griffin, John E.	Executive Director	03 Oct 2022	Federal Tax Service	Review client facts for Form 5471 reporting.	0.3	\$1,150.00	\$345.00
Harvey, Elizabeth R.	Partner/Principal	03 Oct 2022	Federal Tax Service	Research into ability to rescind improper check the box Form 8832	1.1	\$1,250.00	\$1,375.00
Harvey, Elizabeth R.	Partner/Principal	03 Oct 2022	Federal Tax Service	Call with to discuss Company's Form 8832 filing to and relief alternatives to correct September 2021 filing. EY: E. Harvey, E. Sapir, and B. Peabody.	0.5	\$1,250.00	\$625.00
Morris, John Richard	Executive Director	03 Oct 2022	Federal Tax Service	Review issues related to the company's check the box election and the ability to withdraw or refile under Revenue Procedure 2009-41	0.5	\$1,150.00	\$575.00
Peabody, Brian A.	Partner/Principal	03 Oct 2022	Federal Tax Service	Call with to discuss Company's Form 8832 filing to and relief alternatives to correct September 2021 filing. EY: E. Harvey, E. Sapir, and B. Peabody.	0.5	\$1,250.00	\$625.00
Sapir, Eric	Executive Director	03 Oct 2022	Federal Tax Service	Call with to discuss Company's Form 8832 filing to and relief alternatives to correct September 2021 filing. EY: E. Harvey, E. Sapir, and B. Peabody.	0.5	\$1,150.00	\$575.00
Eitan Diner	Senior	04 Oct 2022	Federal Tax Service	Examine estimated values of applicable Celsius entities to support US international tax analysis	2.8	\$600.00	\$1,680.00
Griffin, John E.	Executive Director	04 Oct 2022	Federal Tax Service	Review US international tax calculations in Subpart tax return workpapers.	1.0	\$1,150.00	\$1,150.00
Harvey, Elizabeth R.	Partner/Principal	04 Oct 2022	Federal Tax Service	Call to discuss critical tax return open items, including Form 8832 timing concerns and relief alternatives. EY: E. Harvey, E. Sapir, and J. Hill. Kirkland: A. Sexton and S. Cantor.	0.6	\$1,250.00	\$750.00
Harvey, Elizabeth R.	Partner/Principal	04 Oct 2022	Federal Tax Service	Call to discuss Form 8832 recission process and necessary filings. EY: E. Harvey, E. Sapir, R. Schmierer, J. Hill, and J. Morris.	0.2	\$1,250.00	\$250.00
Hill, Jeffrey B.	Partner/Principal	04 Oct 2022	Federal Tax Service	Call to discuss critical tax return open items, including Form 8832 timing concerns and relief alternatives. EY: E. Harvey, E. Sapir, and J. Hill. Kirkland: A. Sexton and S. Cantor.	0.6	\$1,250.00	\$750.00
Hill, Jeffrey B.	Partner/Principal	04 Oct 2022	Federal Tax Service	Call to discuss Form 8832 recission process and necessary filings. EY: E. Harvey, E. Sapir, R. Schmierer, J. Hill, and J. Morris.	0.2	\$1,250.00	\$250.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Morris, John Richard	Executive Director	04 Oct 2022	Federal Tax Service	Call to discuss Form 8832 recission process and necessary filings. EY: E. Harvey, E. Sapir, R. Schmierer, J. Hill, and J. Morris.	0.2	\$1,150.00	\$230.00
Sapir, Eric	Executive Director	04 Oct 2022	Federal Tax Service	Call to discuss critical tax return open items, including Form 8832 timing concerns and relief alternatives. EY: E. Harvey, E. Sapir, and J. Hill. Kirkland: A. Sexton and S. Cantor.	0.6	\$1,150.00	\$690.00
Sapir, Eric	Executive Director	04 Oct 2022	Federal Tax Service	Review of customer rewards deduction at Celsius US Holdings.	0.6	\$1,150.00	\$690.00
Sapir, Eric	Executive Director	04 Oct 2022	Federal Tax Service	Call to discuss Form 8832 recission process and necessary filings. EY: E. Harvey, E. Sapir, R. Schmierer, J. Hill, and J. Morris.	0.2	\$1,150.00	\$230.00
Schmierer, Richard D.	Senior Manager	04 Oct 2022	Federal Tax Service	Call to discuss Form 8832 recission process and necessary filings. EY: E. Harvey, E. Sapir, R. Schmierer, J. Hill, and J. Morris.	0.2	\$950.00	\$190.00
Yoav Shwartz	Partner	04 Oct 2022	Federal Tax Service	Gathering revenue and asset data to support US international tax analysis.	1.4	\$1,250.00	\$1,750.00
Harvey, Elizabeth R.	Partner/Principal	05 Oct 2022	Federal Tax Service	Reviewing tax return workpapers for Celsius US Holding LLC	3.2	\$1,250.00	\$4,000.00
Harvey, Elizabeth R.	Partner/Principal	05 Oct 2022	Federal Tax Service	Reviewing comments on IRS documentation regarding amended Form 8832 filing for Celsius Network Israel	1.5	\$1,250.00	\$1,875.00
Schmierer, Richard D.	Senior Manager	05 Oct 2022	Federal Tax Service	Review amended Form 8832 filing	1.0	\$950.00	\$950.00
Yoav Shwartz	Partner	05 Oct 2022	Federal Tax Service	Gathering additional revenue and asset data to support US international tax analysis.	2.2	\$1,250.00	\$2,750.00
Eitan Diner	Senior	06 Oct 2022	Federal Tax Service	Review US international tax analysis related to 2021 migration transaction.	2.9	\$600.00	\$1,740.00
Griffin, John E.	Executive Director	06 Oct 2022	Federal Tax Service	Discussion of Celsius international tax positions for tax return filings. EY - J. Griffin and J. Hill.	1.0	\$1,150.00	\$1,150.00
Griffin, John E.	Executive Director	06 Oct 2022	Federal Tax Service	Call to discuss US federal income tax return for the tax year ending 12/31/21. EY: M. Flashner, J. Hill, E. Sapir, E. Harvey, and J. Griffin.	0.6	\$1,150.00	\$690.00
Harvey, Elizabeth R.	Partner/Principal	06 Oct 2022	Federal Tax Service	Call to discuss US federal income tax return for the tax year ending 12/31/21. EY: M. Flashner, J. Hill, E. Sapir, E. Harvey, J. Blank and J. Griffin.	0.6	\$1,250.00	\$750.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Harvey, Elizabeth R.	Partner/Principal	06 Oct 2022	Federal Tax Service	Call to discuss UK tax considerations with respect to the 2021 migration. KE: A. Sexton, S. Cantor, A. Walker. EY: E. Sapir, E. Harvey, M. Stevens, J. Hill, Y. Shwartz, J. Blank. Mazars: M. Hubbard, I. Thompson, and A. Denny. Celsius: L. Koren and J. Morgan.	1.0	\$1,250.00	\$1,250.00
Harvey, Elizabeth R.	Partner/Principal	06 Oct 2022	Federal Tax Service	Review of trial balance and tax return workpapers	1.8	\$1,250.00	\$2,250.00
Hill, Jeffrey B.	Partner/Principal	06 Oct 2022	Federal Tax Service	Discussion of Celsius international tax positions for tax return filings. EY - J. Griffin and J. Hill.	1.0	\$1,250.00	\$1,250.00
Hill, Jeffrey B.	Partner/Principal	06 Oct 2022	Federal Tax Service	Call to discuss US federal income tax return for the tax year ending 12/31/21. EY: M. Flashner, J. Hill, E. Sapir, E. Harvey, and J. Griffin.	0.6	\$1,250.00	\$750.00
Hill, Jeffrey B.	Partner/Principal	06 Oct 2022	Federal Tax Service	Call to discuss UK tax considerations with respect to the 2021 migration. KE: A. Sexton, S. Cantor, A. Walker. EY: E. Sapir, E. Harvey, M. Stevens, J. Hill, Y. Shwartz, J. Blank. Mazars: M. Hubbard, I. Thompson, and A. Denny. Celsius: L. Koren and J. Morgan.	1.0	\$1,250.00	\$1,250.00
Sapir, Eric	Executive Director	06 Oct 2022	Federal Tax Service	Call to discuss UK tax considerations with respect to the 2021 migration. KE: A. Sexton, S. Cantor, A. Walker. EY: E. Sapir, E. Harvey, M. Stevens, J. Hill, Y. Shwartz, J. Blank. Mazars: M. Hubbard, I. Thompson, and A. Denny. Celsius: L. Koren and J. Morgan.	1.0	\$1,150.00	\$1,150.00
Sapir, Eric	Executive Director	06 Oct 2022	Federal Tax Service	Call to discuss US federal income tax return for the tax year ending 12/31/21. EY: M. Flashner, J. Hill, E. Sapir, E. Harvey, J. Blank and J. Griffin.	0.6	\$1,150.00	\$690.00
Sapir, Eric	Executive Director	06 Oct 2022	Federal Tax Service	US international tax analysis for tax return filings.	3.6	\$1,150.00	\$4,140.00
Stevens, Matthew Aaron	Partner/Principal	06 Oct 2022	Federal Tax Service	Call to discuss UK tax considerations with respect to the 2021 migration. KE: A. Sexton, S. Cantor, A. Walker. EY: E. Sapir, E. Harvey, M. Stevens, J. Hill, Y. Shwartz, J. Blank. Mazars: M. Hubbard, I. Thompson, and A. Denny. Celsius: L. Koren and J. Morgan.	1.0	\$1,250.00	\$1,250.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Yoav Shwartz	Partner	06 Oct 2022	Federal Tax Service	Earnings and profits initial examination regarding Celsius UK, analyze alternatives to amend the Celsius IL check the box election and review of tax return disclosures	4.3	\$1,250.00	\$5,375.00
Yoav Shwartz	Partner	06 Oct 2022	Federal Tax Service	Call to discuss UK tax considerations with respect to the 2021 migration. KE: A. Sexton, S. Cantor, A. Walker. EY: E. Sapir, E. Harvey, M. Stevens, J. Hill, Y. Shwartz, J. Blank. Mazars: M. Hubbard, I. Thompson, and A. Denny. Celsius: L. Koren and J. Morgan.	1.0	\$1,250.00	\$1,250.00
Griffin, John E.	Executive Director	07 Oct 2022	Federal Tax Service	Email to Jeff Hill with comments on Celsius international tax positions.	0.4	\$1,150.00	\$460.00
Sapir, Eric	Executive Director	07 Oct 2022	Federal Tax Service	Drafting package of documents needed to rescind and correct check-the-box entity classification.	4.7	\$1,150.00	\$5,405.00
Yoav Shwartz	Partner	09 Oct 2022	Federal Tax Service	Reviewing outbound transfers tax analysis (.9), Review of updated tax returns (2.8)	3.7	\$1,250.00	\$4,625.00
Griffin, John E.	Executive Director	10 Oct 2022	Federal Tax Service	Call to discuss US tax reporting open items related to 2021 transaction. EY: E. Harvey, J. Hill, M. Stevens, J. Griffin, and E. Sapir.	0.6	\$1,150.00	\$690.00
Harvey, Elizabeth R.	Partner/Principal	10 Oct 2022	Federal Tax Service	Call to discuss US tax reporting open items related to 2021 transaction. EY: E. Harvey, J. Hill, M. Stevens, J. Griffin, and E. Sapir.	0.6	\$1,250.00	\$750.00
Harvey, Elizabeth R.	Partner/Principal	10 Oct 2022	Federal Tax Service	Reviewing Company's consolidating information for tax return reporting.	2.4	\$1,250.00	\$3,000.00
Hill, Jeffrey B.	Partner/Principal	10 Oct 2022	Federal Tax Service	Review of updates to tax return discloses for Celsius Network, Inc.	0.9	\$1,250.00	\$1,125.00
Hill, Jeffrey B.	Partner/Principal	10 Oct 2022	Federal Tax Service	Call to discuss US tax reporting open items related to 2021 transaction. EY: E. Harvey, J. Hill, M. Stevens, J. Griffin, and E. Sapir.	0.6	\$1,250.00	\$750.00
Morris, John Richard	Executive Director	10 Oct 2022	Federal Tax Service	Review gain recognition agreement and other transaction disclosures for Celsius Network, Inc. tax return	4.2	\$1,150.00	\$4,830.00
Sapir, Eric	Executive Director	10 Oct 2022	Federal Tax Service	Call to discuss US tax reporting open items related to 2021 transaction. EY: E. Harvey, J. Hill, M. Stevens, J. Griffin, and E. Sapir.	0.6	\$1,150.00	\$690.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Sapir, Eric	Executive Director	10 Oct 2022	Federal Tax Service	Research on US international tax provisions for tax compliance.	4.4	\$1,150.00	\$5,060.00
Stevens, Matthew Aaron	Partner/Principal	10 Oct 2022	Federal Tax Service	Call to discuss US tax reporting open items related to 2021 transaction. EY: E. Harvey, J. Hill, M. Stevens, J. Griffin, and E. Sapir.	0.6	\$1,250.00	\$750.00
Yoav Shwartz	Partner	10 Oct 2022	Federal Tax Service	Review of gain recognition agreement and examining outbound transfer exceptions.	3.1	\$1,250.00	\$3,875.00
Eitan Diner	Senior	11 Oct 2022	Federal Tax Service	Collecting additional data for US international tax analysis.	2.8	\$600.00	\$1,680.00
Enzor, Brett T	Partner/Principal	11 Oct 2022	Federal Tax Service	Call to discuss application of Section 351 to the contribution of Celsius Israel stock to Celsius UK in 2021. EY: E. Harvey, J. Hill, E. Sapir, and B. Enzor.	0.6	\$1,250.00	\$750.00
Harvey, Elizabeth R.	Partner/Principal	11 Oct 2022	Federal Tax Service	Reviewing Celsius Network, Inc. and Celsius US Holding LLC tax returns for compliance open items list	3.3	\$1,250.00	\$4,125.00
Harvey, Elizabeth R.	Partner/Principal	11 Oct 2022	Federal Tax Service	Weekly tax call to discuss tax return compliance status. Celsius: L. Koren and J. Morgan. Kirkland: A. Sexton and S. Cantor. EY: M. Stevens, Y. Shwartz, E. Harvey, E. Sapir, and J. Hill.	0.5	\$1,250.00	\$625.00
Harvey, Elizabeth R.	Partner/Principal	11 Oct 2022	Federal Tax Service	Call to discuss application of Section 351 to the contribution of Celsius Israel stock to Celsius UK in 2021. EY: E. Harvey, J. Hill, E. Sapir, and B. Enzor.	0.6	\$1,250.00	\$750.00
Hill, Jeffrey B.	Partner/Principal	11 Oct 2022	Federal Tax Service	Weekly tax call to discuss tax return compliance status. Celsius: L. Koren and J. Morgan. Kirkland: A. Sexton and S. Cantor. EY: M. Stevens, Y. Shwartz, E. Harvey, E. Sapir, and J. Hill.	0.5	\$1,250.00	\$625.00
Hill, Jeffrey B.	Partner/Principal	11 Oct 2022	Federal Tax Service	Call to discuss application of Section 351 to the contribution of Celsius Israel stock to Celsius UK in 2021. EY: E. Harvey, J. Hill, E. Sapir, and B. Enzor.	0.6	\$1,250.00	\$750.00
Sapir, Eric	Executive Director	11 Oct 2022	Federal Tax Service	Documenting suggested edits to gain recognition agreement and Section 367 disclosure.	1.2	\$1,150.00	\$1,380.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Sapir, Eric	Executive Director	11 Oct 2022	Federal Tax Service	Call to discuss application of Section 351 to the contribution of Celsius Israel stock to Celsius UK in 2021. EY: E. Harvey, J. Hill, E. Sapir, and B. Enzor.	0.6	\$1,150.00	\$690.00
Sapir, Eric	Executive Director	11 Oct 2022	Federal Tax Service	Weekly tax call to discuss tax return compliance status. Celsius: L. Koren and J. Morgan. Kirkland: A. Sexton and S. Cantor. EY: M. Stevens, Y. Shwartz, E. Harvey, E. Sapir, and J. Hill.	0.5	\$1,150.00	\$575.00
Stevens, Matthew Aaron	Partner/Principal	11 Oct 2022	Federal Tax Service	Weekly tax call to discuss tax return compliance status. Celsius: L. Koren and J. Morgan. Kirkland: A. Sexton and S. Cantor. EY: M. Stevens, Y. Shwartz, E. Harvey, E. Sapir, and J. Hill.	0.5	\$1,250.00	\$625.00
Stevens, Matthew Aaron	Partner/Principal	11 Oct 2022	Federal Tax Service	Call to discuss application of Section 351 to the contribution of Celsius Israel stock to Celsius UK in 2021. EY: E. Harvey, J. Hill, E. Sapir, and B. Enzor.	0.6	\$1,250.00	\$750.00
Yoav Shwartz	Partner	11 Oct 2022	Federal Tax Service	US international tax analysis - review legal exceptions.	1.9	\$1,250.00	\$2,375.00
Yoav Shwartz	Partner	11 Oct 2022	Federal Tax Service	Weekly tax call to discuss tax return compliance status. Celsius: L. Koren and J. Morgan. Kirkland: A. Sexton and S. Cantor. EY: M. Stevens, Y. Shwartz, E. Harvey, E. Sapir, and J. Hill.	0.5	\$1,250.00	\$625.00
Griffin, John E.	Executive Director	12 Oct 2022	Federal Tax Service	Reviewing question from EY Israel on disclosure requirements on Form 5471 Schedule O for the 2021 transaction dropping Celsius Israel to Celsius UK	0.3	\$1,150.00	\$345.00
Harvey, Elizabeth R.	Partner/Principal	12 Oct 2022	Federal Tax Service	Call to discuss status of US federal income tax compliance. EY: E. Harvey, E. Sapir, J. Hill, Y. Shwartz, J. Blank, H. Tucker, M. Flashner.	1.1	\$1,250.00	\$1,375.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Harvey, Elizabeth R.	Partner/Principal	12 Oct 2022	Federal Tax Service	Call to update team on Celsius bankruptcy indirect tax workstreams. Discussed today: Recap on general status of indirect tax matters and major pain points on indirect tax compliance; status on sales and use tax matters and action items on tax exemptions and fixed asset movement that affect sales and use tax exposure; previous payroll tax concerns related to tax remittance and resolution steps that have been taken with payroll provider; property tax status updates and steps taken to determine tax exposure and noticing jurisdictions; state and local income/franchise tax compliance issues including potential amended returns for 2021 tax year and the merits of adding pre-petition liability cover letters onto returns. Attendees: J. Hill, N. Flagg, E. Harvey, K. Gatt, J. Lubic	0.5	\$1,250.00	\$625.00
Harvey, Elizabeth R.	Partner/Principal	12 Oct 2022	Federal Tax Service	Call to discuss contribution of Celsius Israel stock to Celsius UK in 2021. EY: E. Harvey, E. Sapir, H. Tucker	0.5	\$1,250.00	\$625.00
Harvey, Elizabeth R.	Partner/Principal	12 Oct 2022	Federal Tax Service	Call to discuss 2020 investment. EY: E. Harvey, E. Sapir, J. Hill, H. Tucker, J. Blank	0.7	\$1,250.00	\$875.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Hill, Jeffrey B.	Partner/Principal	12 Oct 2022	Federal Tax Service	Call to update team on Celsius bankruptcy indirect tax workstreams. Discussed today: Recap on general status of indirect tax matters and major pain points on indirect tax compliance; status on sales and use tax matters and action items on tax exemptions and fixed asset movement that affect sales and use tax exposure; previous payroll tax concerns related to tax remittance and resolution steps that have been taken with payroll provider; property tax status updates and steps taken to determine tax exposure and noticing jurisdictions; state and local income/franchise tax compliance issues including potential amended returns for 2021 tax yearend the merits of adding pre-petition liability cover letters onto returns. Attendees: J. Hill, N. Flagg, E. Harvey, K. Gatt, J. Lubic	0.5	\$1,250.00	\$625.00
Hill, Jeffrey B.	Partner/Principal	12 Oct 2022	Federal Tax Service	Call to discuss status of US federal income tax compliance. EY: E. Harvey, E. Sapir, J. Hill, Y. Shwartz, J. Blank, H. Tucker, M. Flashner.	1.1	\$1,250.00	\$1,375.00
Hill, Jeffrey B.	Partner/Principal	12 Oct 2022	Federal Tax Service	Call to discuss 2020 investment. EY: E. Harvey, E. Sapir, J. Hill.	0.7	\$1,250.00	\$875.00
Sapir, Eric	Executive Director	12 Oct 2022	Federal Tax Service	Call to discuss contribution of Celsius Israel stock to Celsius UK in 2021. EY: E. Harvey, E. Sapir, H. Tucker	0.5	\$1,150.00	\$575.00
Sapir, Eric	Executive Director	12 Oct 2022	Federal Tax Service	Call to discuss 2020 investment. EY: E. Harvey, E. Sapir, J. Hill, H. Tucker, J. Blank	0.7	\$1,150.00	\$805.00
Sapir, Eric	Executive Director	12 Oct 2022	Federal Tax Service	Research with respect to 2021 migration transaction.	3.1	\$1,150.00	\$3,565.00
Sapir, Eric	Executive Director	12 Oct 2022	Federal Tax Service	Call to discuss status of US federal income tax compliance. EY: E. Harvey, E. Sapir, J. Hill, Y. Shwartz, J. Blank, H. Tucker, M. Flashner.	1.1	\$1,150.00	\$1,265.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Sapir, Eric	Executive Director	12 Oct 2022	Federal Tax Service	Call to update team on Celsius bankruptcy indirect tax workstreams. Discussed today: Recap on general status of indirect tax matters and major pain points on indirect tax compliance; status on sales and use tax matters and action items on tax exemptions and fixed asset movement that affect sales and use tax exposure; previous payroll tax concerns related to tax remittance and resolution steps that have been taken with payroll provider; property tax status updates and steps taken to determine tax exposure and noticing jurisdictions; state and local income/franchise tax compliance issues including potential amended returns for 2021 tax year and the merits of adding pre-petition liability cover letters onto returns. Attendees: J. Hill, N. Flagg, E. Harvey, K. Gatt, J. Lubic	0.5	\$1,150.00	\$575.00
Yoav Shwartz	Partner	12 Oct 2022	Federal Tax Service	US federal income tax return review of check the box election for outbound migration of the UK Customer Liabilities	3.8	\$1,250.00	\$4,750.00
Yoav Shwartz	Partner	12 Oct 2022	Federal Tax Service	Call to discuss status of US federal income tax compliance. EY: E. Harvey, E. Sapir, J. Hill, Y. Shwartz, J. Blank, H. Tucker, M. Flashner.	1.1	\$1,250.00	\$1,375.00
Griffin, John E.	Executive Director	13 Oct 2022	Federal Tax Service	Call to discuss US international tax reporting open items. Celsius: L. Koren and J. Morgan. EY: Y. Shwartz, M. Flashner, J. Griffin, E. Sapir, E. Harvey, J. Hill, M. Tuchisnky, and M. Stevens.	1.2	\$1,150.00	\$1,380.00
Griffin, John E.	Executive Director	13 Oct 2022	Federal Tax Service	Review Jan - Sept Israel TB for expenses apportionable to passive income.	1.5	\$1,150.00	\$1,725.00
Harvey, Elizabeth R.	Partner/Principal	13 Oct 2022	Federal Tax Service	Call to discuss US international tax reporting open items. Celsius: L. Koren and J. Morgan. EY: Y. Shwartz, M. Flashner, J. Griffin, E. Sapir, E. Harvey, J. Hill, M. Tuchisnky, J. Blank and M. Stevens.	1.2	\$1,250.00	\$1,500.00
Harvey, Elizabeth R.	Partner/Principal	13 Oct 2022	Federal Tax Service	Call to discuss Form 8275 disclosure reporting on the US federal income tax return. EY: E. Harvey, E. Sapir, and T. Wetherington.	0.5	\$1,250.00	\$625.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Harvey, Elizabeth R.	Partner/Principal	13 Oct 2022	Federal Tax Service	Call to discuss tax reporting for 2021 migration transactions. EY: Y. Shwartz, J. Hill, E. Harvey, and E. Sapir.	0.5	\$1,250.00	\$625.00
Hill, Jeffrey B.	Partner/Principal	13 Oct 2022	Federal Tax Service	Call to discuss US international tax reporting open items. Celsius: L. Koren and J. Morgan. EY: Y. Shwartz, M. Flashner, J. Griffin, E. Sapir, E. Harvey, J. Hill, M. Tuchinsky, J. Blank and M. Stevens.	1.2	\$1,250.00	\$1,500.00
Hill, Jeffrey B.	Partner/Principal	13 Oct 2022	Federal Tax Service	Review of updated Draft tax returns for Celsius Network Inc. and Celsius US Holdings and Subs	1.5	\$1,250.00	\$1,875.00
Hill, Jeffrey B.	Partner/Principal	13 Oct 2022	Federal Tax Service	Call to discuss tax reporting for 2021 migration transactions. EY: Y. Shwartz, J. Hill, E. Harvey, and E. Sapir.	0.5	\$1,250.00	\$625.00
Maria Tuchinsky	Senior Manager	13 Oct 2022	Federal Tax Service	Call to discuss US international tax reporting open items. Celsius: L. Koren and J. Morgan. EY: Y. Shwartz, M. Flashner, J. Griffin, E. Sapir, E. Harvey, J. Hill, M. Tuchinsky, J. Blank and M. Stevens.	1.2	\$950.00	\$1,140.00
Morris, John Richard	Executive Director	13 Oct 2022	Federal Tax Service	Review F926 Part III supplemental language	0.5	\$1,150.00	\$575.00
Sapir, Eric	Executive Director	13 Oct 2022	Federal Tax Service	Reading the Tether investment agreement to understand necessary transactions between Celsius Network Inc. and Celsius UK.	2.2	\$1,150.00	\$2,530.00
Sapir, Eric	Executive Director	13 Oct 2022	Federal Tax Service	Call to discuss tax reporting for 2021 migration transactions. EY: Y. Shwartz, J. Hill, E. Harvey, and E. Sapir.	0.5	\$1,150.00	\$575.00
Sapir, Eric	Executive Director	13 Oct 2022	Federal Tax Service	Call to discuss Form 8275 disclosure reporting on the US federal income tax return. EY: E. Harvey, E. Sapir, and T. Wetherington.	0.5	\$1,150.00	\$575.00
Sapir, Eric	Executive Director	13 Oct 2022	Federal Tax Service	Call to discuss US international tax reporting open items. Celsius: L. Koren and J. Morgan. EY: Y. Shwartz, M. Flashner, J. Griffin, E. Sapir, E. Harvey, J. Hill, M. Tuchinsky, J. Blank and M. Stevens.	1.2	\$1,150.00	\$1,380.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Stevens, Matthew Aaron	Partner/Principal	13 Oct 2022	Federal Tax Service	Call to discuss US international tax reporting open items. Celsius: L. Koren and J. Morgan. EY: Y. Shwartz, M. Flashner, J. Griffin, E. Sapir, E. Harvey, J. Hill, M. Tuchinsky, J. Blank and M. Stevens.	1.2	\$1,250.00	\$1,500.00
Wetherington, Trevor T	Executive Director	13 Oct 2022	Federal Tax Service	Review of Company's facts to research Form 8275 disclosure for Celsius Network, Inc. and Celsius US Holding LLC tax return filings.	2.7	\$1,150.00	\$3,105.00
Wetherington, Trevor T	Executive Director	13 Oct 2022	Federal Tax Service	Call to discuss Form 8275 disclosure reporting on the US federal income tax return. EY: E. Harvey, E. Sapir, and T. Wetherington.	0.5	\$1,150.00	\$575.00
Yoav Shwartz	Partner	13 Oct 2022	Federal Tax Service	US federal income tax return review of check the box election for outbound migration of the UK Customer Liabilities	2.2	\$1,250.00	\$2,750.00
Yoav Shwartz	Partner	13 Oct 2022	Federal Tax Service	Call to discuss tax reporting for 2021 migration transactions. EY: Y. Shwartz, J. Hill, E. Harvey, and E. Sapir.	0.5	\$1,250.00	\$625.00
Yoav Shwartz	Partner	13 Oct 2022	Federal Tax Service	Call to discuss US international tax reporting open items. Celsius: L. Koren and J. Morgan. EY: Y. Shwartz, M. Flashner, J. Griffin, E. Sapir, E. Harvey, J. Hill, M. Tuchinsky, J. Blank and M. Stevens.	1.2	\$1,250.00	\$1,500.00
Sapir, Eric	Executive Director	14 Oct 2022	Federal Tax Service	Preparing list of tax return items needed to be documented prior to amending for revised information from the Company.	4.6	\$1,150.00	\$5,290.00
Eitan Diner	Senior	16 Oct 2022	Federal Tax Service	Review the Valuation section through pre-tax book income and the allocation to various Celsius entities with M. Tuchinsky	1.7	\$600.00	\$1,020.00
Maria Tuchinsky	Senior Manager	16 Oct 2022	Federal Tax Service	Review the Valuation section through pre-tax book income and the allocation to various Celsius entities with E. Diner	1.7	\$950.00	\$1,615.00
Maria Tuchinsky	Senior Manager	16 Oct 2022	Federal Tax Service	Drafting US tax position memo, focusing on factual background and related data gathering from relevant stakeholders and historical files.	0.4	\$950.00	\$380.00
Yoav Shwartz	Partner	16 Oct 2022	Federal Tax Service	Review edits made to US federal income tax returns as a result of FS adjustments	2.8	\$1,250.00	\$3,500.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Yoav Shwartz	Partner	17 Oct 2022	Federal Tax Service	Analysis of investment agreement - detailed review of agreement to analyze tax positions.	3.2	\$1,250.00	\$4,000.00
Arbogast, Tyler L.	Partner/Principal	18 Oct 2022	Federal Tax Service	Weekly tax call to discuss open tax issues. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Celsius: J. Morgan, and L. Koren. EY: Y. Shwartz, E. Harvey, E. Sapir, T. Arbogast, M. Tuchinsky, and M. Stevens.	0.4	\$1,250.00	\$500.00
Harvey, Elizabeth R.	Partner/Principal	18 Oct 2022	Federal Tax Service	Weekly tax call to discuss open tax issues. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Celsius: J. Morgan, and L. Koren. EY: Y. Shwartz, E. Harvey, E. Sapir, T. Arbogast, M. Tuchinsky, and M. Stevens.	0.4	\$1,250.00	\$500.00
Maria Tuchinsky	Senior Manager	18 Oct 2022	Federal Tax Service	Meeting with Y. Shwartz and R. Yahalom regarding tax return position memo, including historical facts and walk through of historical documentation; and related follow up	1.6	\$950.00	\$1,520.00
Maria Tuchinsky	Senior Manager	18 Oct 2022	Federal Tax Service	Weekly tax call to discuss open tax issues. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Celsius: J. Morgan, and L. Koren. EY: Y. Shwartz, E. Harvey, E. Sapir, T. Arbogast, M. Tuchinsky, and M. Stevens.	0.4	\$950.00	\$380.00
Raz Yahalom	Senior	18 Oct 2022	Federal Tax Service	Drafting US tax position memo, focusing on factual background and related data gathering from relevant stakeholders.	1.8	\$600.00	\$1,080.00
Raz Yahalom	Senior	18 Oct 2022	Federal Tax Service	Meeting with Y. Shwartz and M. Tuchinsky regarding tax return position memo, including historical facts and walk through of historical documentation; and related follow up	1.6	\$600.00	\$960.00
Sapir, Eric	Executive Director	18 Oct 2022	Federal Tax Service	Weekly tax call to discuss open tax issues. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Celsius: J. Morgan, and L. Koren. EY: Y. Shwartz, E. Harvey, E. Sapir, T. Arbogast, M. Tuchinsky, and M. Stevens.	0.4	\$1,150.00	\$460.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Stevens, Matthew Aaron	Partner/Principal	18 Oct 2022	Federal Tax Service	Weekly tax call to discuss open tax issues. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Celsius: J. Morgan, and L. Koren. EY: Y. Shwartz, E. Harvey, E. Sapir, T. Arbogast, M. Tuchinsky, and M. Stevens.	0.4	\$1,250.00	\$500.00
Yoav Shwartz	Partner	18 Oct 2022	Federal Tax Service	Review of disclosures (1.8). Review of tax return schedules (2.3) - Forms 926, 5471s, 8858s, 351 statements, gain recognition agreement statement	4.1	\$1,250.00	\$5,125.00
Yoav Shwartz	Partner	18 Oct 2022	Federal Tax Service	Meeting with Maria T. and R. Yahalom regarding tax return position memo, including historical facts and walk through of historical documentation; and related follow up	1.6	\$1,250.00	\$2,000.00
Yoav Shwartz	Partner	18 Oct 2022	Federal Tax Service	Weekly tax call to discuss open tax issues. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Celsius: J. Morgan, and L. Koren. EY: Y. Shwartz, E. Harvey, E. Sapir, T. Arbogast, M. Tuchinsky, and M. Stevens.	0.4	\$1,250.00	\$500.00
Harvey, Elizabeth R.	Partner/Principal	19 Oct 2022	Federal Tax Service	Weekly call to discuss Celsius open indirect tax items. Discussed today: Indirect tax workstream updates; updates from prior call with examiner, info requests being made by examiner, and action items moving forward related to their requests and questions; updates on tax noticing list and updating to include all taxing jurisdictions where indirect taxes maybe owed. Attendees: N. Flagg, K. Gatt, J. Hill, E. Harvey, E. Sapir, J. Lubic.	0.3	\$1,250.00	\$375.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Hill, Jeffrey B.	Partner/Principal	19 Oct 2022	Federal Tax Service	Weekly call to discuss Celsius open indirect tax items. Discussed today: Indirect tax workstream updates; updates from prior call with examiner, info requests being made by examiner, and action items moving forward related to their requests and questions; updates on tax noticing list and updating to include all taxing jurisdictions where indirect taxes maybe owed. Attendees: N. Flagg, K. Gatt, J. Hill, E. Harvey, E. Sapir, J. Lubic.	0.3	\$1,250.00	\$375.00
Maria Tuchinsky	Senior Manager	19 Oct 2022	Federal Tax Service	Drafting US tax position memo, focusing on factual background and related data gathering from relevant stakeholders.	0.6	\$950.00	\$570.00
Sapir, Eric	Executive Director	19 Oct 2022	Federal Tax Service	Reviewing correspondence on gathering information requested by the court appointed examiner.	0.7	\$1,150.00	\$805.00
Sapir, Eric	Executive Director	19 Oct 2022	Federal Tax Service	Weekly call to discuss Celsius open indirect tax items. Discussed today: Indirect tax workstream updates,; updates from prior call with examiner, info requests being made by examiner, and action items moving forward related to their requests and questions; updates on tax noticing list and updating to include all taxing jurisdictions where indirect taxes maybe owed. Attendees: N. Flagg, K. Gatt, J. Hill, E. Harvey, E. Sapir, J. Lubic.	0.3	\$1,150.00	\$345.00
Yoav Shwartz	Partner	19 Oct 2022	Federal Tax Service	Review of disclosures. Return schedules - Forms 926, 5471s, 8858s, 351 statements, gain recognition agreement statement, etc.	2.7	\$1,250.00	\$3,375.00
Sapir, Eric	Executive Director	20 Oct 2022	Federal Tax Service	Correspondence on gathering information requested by the court appointed examiner.	1.2	\$1,150.00	\$1,380.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Yoav Shwartz	Partner	20 Oct 2022	Federal Tax Service	US international tax analysis - review and research on exceptions.	3.2	\$1,250.00	\$4,000.00
Eitan Diner	Senior	23 Oct 2022	Federal Tax Service	Drafting international tax analysis	2.2	\$600.00	\$1,320.00
Maria Tuchinsky	Senior Manager	23 Oct 2022	Federal Tax Service	Call with Y. Shwartz R. Yahalom and L. Koren to discuss current status update of bankruptcy support and open items.	0.6	\$950.00	\$570.00
Raz Yahalom	Senior	23 Oct 2022	Federal Tax Service	Call with Y. Shwartz R. Yahalom and L. Koren to discuss current status update of bankruptcy support and open items.	0.6	\$600.00	\$360.00
Raz Yahalom	Senior	23 Oct 2022	Federal Tax Service	Drafting US uncertain tax positions/filing positions memo - factual background	2.1	\$600.00	\$1,260.00
Yoav Shwartz	Partner	23 Oct 2022	Federal Tax Service	Call with Y. Shwartz R. Yahalom and L. Koren to discuss current status update of bankruptcy support and open items.	0.6	\$1,250.00	\$750.00
Yoav Shwartz	Partner	23 Oct 2022	Federal Tax Service	Analysis with regards to US withholding tax exposures on payments made from Lithuania - nonresident withholding tax	3.1	\$1,250.00	\$3,875.00
Yoav Shwartz	Partner	24 Oct 2022	Federal Tax Service	Filing positions memo - outline for memo, including identification of issues and key factual points	4.4	\$1,250.00	\$5,500.00
Arbogast, Tyler L.	Partner/Principal	25 Oct 2022	Federal Tax Service	Weekly tax call to discuss tax examiner information requests and potential emergence scenarios. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Celsius: L. Koren, and J. Morgan. EY: T. Arbogast, M. Stevens, E. Harvey, J. Hill, Y. Shwartz, M. Tuchinsky, and E. Sapir.	0.3	\$1,250.00	\$375.00
Harvey, Elizabeth R.	Partner/Principal	25 Oct 2022	Federal Tax Service	Weekly tax call to discuss tax examiner information requests and potential emergence scenarios. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Celsius: L. Koren, and J. Morgan. EY: T. Arbogast, M. Stevens, E. Harvey, J. Hill, Y. Shwartz, M. Tuchinsky, and E. Sapir.	0.3	\$1,250.00	\$375.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Hill, Jeffrey B.	Partner/Principal	25 Oct 2022	Federal Tax Service	Weekly tax call to discuss tax examiner information requests and potential emergence scenarios. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Celsius: L. Koren, and J. Morgan. EY: T. Arbogast, M. Stevens, E. Harvey, J. Hill, Y. Shwartz, M. Tuchinsky, and E. Sapir.	0.3	\$1,250.00	\$375.00
Maria Tuchinsky	Senior Manager	25 Oct 2022	Federal Tax Service	Weekly tax call to discuss tax examiner information requests and potential emergence scenarios. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Celsius: L. Koren, and J. Morgan. EY: T. Arbogast, M. Stevens, E. Harvey, J. Hill, Y. Shwartz, M. Tuchinsky, and E. Sapir.	0.3	\$950.00	\$285.00
Sapir, Eric	Executive Director	25 Oct 2022	Federal Tax Service	Weekly tax call to discuss tax examiner information requests and potential emergence scenarios. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Celsius: L. Koren, and J. Morgan. EY: T. Arbogast, M. Stevens, E. Harvey, J. Hill, Y. Shwartz, M. Tuchinsky, and E. Sapir.	0.3	\$1,150.00	\$345.00
Stevens, Matthew Aaron	Partner/Principal	25 Oct 2022	Federal Tax Service	Weekly tax call to discuss tax examiner information requests and potential emergence scenarios. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Celsius: L. Koren, and J. Morgan. EY: T. Arbogast, M. Stevens, E. Harvey, J. Hill, Y. Shwartz, M. Tuchinsky, and E. Sapir.	0.3	\$1,250.00	\$375.00
Yoav Shwartz	Partner	25 Oct 2022	Federal Tax Service	Weekly tax call to discuss tax examiner information requests and potential emergence scenarios. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Celsius: L. Koren, and J. Morgan. EY: T. Arbogast, M. Stevens, E. Harvey, J. Hill, Y. Shwartz, M. Tuchinsky, and E. Sapir.	0.3	\$1,250.00	\$375.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Harvey, Elizabeth R.	Partner/Principal	26 Oct 2022	Federal Tax Service	Description: Weekly call to discuss Celsius open indirect tax items. Discussed today: Updates from yesterday's call with Celsius, personal property tax action items related to compliance, and recap of 2021 income tax compliance outcomes; questions related to work on historical modelling and no gain on asset sale/auction. Attendees: N. Flagg, J. Hill, E. Harvey, E. Sapir, J. Lubic.	0.5	\$1,250.00	\$625.00
Hill, Jeffrey B.	Partner/Principal	26 Oct 2022	Federal Tax Service	Description: Weekly call to discuss Celsius open indirect tax items. Discussed today: Updates from yesterday's call with Celsius, personal property tax action items related to compliance, and recap of 2021 income tax compliance outcomes; questions related to work on historical modelling and no gain on asset sale/auction. Attendees: N. Flagg, J. Hill, E. Harvey, E. Sapir, J. Lubic.	0.5	\$1,250.00	\$625.00
Raz Yahalom	Senior	26 Oct 2022	Federal Tax Service	Reviewing materials for factual background for tax filing memo and drafting and examining Y. Shwartz historical emails relating to uncertain tax positions	5.9	\$600.00	\$3,540.00
Sapir, Eric	Executive Director	26 Oct 2022	Federal Tax Service	Description: Weekly call to discuss Celsius open indirect tax items. Discussed today: Updates from yesterday's call with Celsius, personal property tax action items related to compliance, and recap of 2021 income tax compliance outcomes; questions related to work on historical modelling and no gain on asset sale/auction. Attendees: N. Flagg, J. Hill, E. Harvey, E. Sapir, J. Lubic.	0.5	\$1,150.00	\$575.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Raz Yahalom	Senior	27 Oct 2022	Federal Tax Service	Collecting more data for factual background and drafting of factual background	6.3	\$600.00	\$3,780.00
Sapir, Eric	Executive Director	28 Oct 2022	Federal Tax Service	Listing US federal income tax compliance open technical items.	2.2	\$1,150.00	\$2,530.00
Eitan Diner	Senior	30 Oct 2022	Federal Tax Service	Collecting and analyzing data related to 2021 transactions.	3.4	\$600.00	\$2,040.00
Maria Tuchinsky	Senior Manager	30 Oct 2022	Federal Tax Service	Drafting US tax position memo, focusing on factual background and related data gathering from relevant stakeholders.	0.4	\$950.00	\$380.00
Maria Tuchinsky	Senior Manager	30 Oct 2022	Federal Tax Service	Drafting US tax position memo, focusing on factual background and related data gathering from relevant stakeholders.	2.8	\$950.00	\$2,660.00
Raz Yahalom	Senior	30 Oct 2022	Federal Tax Service	Data collection and drafting of factual background - US tax filing memo	4.2	\$600.00	\$2,520.00
Yoav Shwartz	Partner	30 Oct 2022	Federal Tax Service	Review of E. Diner's draft tax analysis and prepare edits and updates	3.7	\$1,250.00	\$4,625.00
Harvey, Elizabeth R.	Partner/Principal	31 Oct 2022	Federal Tax Service	Call to discuss Celsius Examiner document request - L. Harvey, E. Sapir, Y. Shwartz, J. Hill, N. Flagg, A. Chenchinski	1.0	\$1,250.00	\$1,250.00
Hill, Jeffrey B.	Partner/Principal	31 Oct 2022	Federal Tax Service	Call to discuss Celsius Examiner document request - L. Harvey, E. Sapir, Y. Shwartz, J. Hill, N. Flagg, A. Chenchinski	1.0	\$1,250.00	\$1,250.00
Maria Tuchinsky	Senior Manager	31 Oct 2022	Federal Tax Service	Drafting US tax filing positions memo, focusing on factual background and related data gathering from relevant stakeholders.	2.1	\$950.00	\$1,995.00
Maria Tuchinsky	Senior Manager	31 Oct 2022	Federal Tax Service	Call to discuss Celsius Examiner document request - L. Harvey, E. Sapir, Y. Shwartz, J. Hill, N. Flagg, A. Chenchinski	1.0	\$950.00	\$950.00
Sapir, Eric	Executive Director	31 Oct 2022	Federal Tax Service	Call to discuss Celsius Examiner document request - L. Harvey, E. Sapir, Y. Shwartz, J. Hill, N. Flagg, A. Chenchinski	1.0	\$1,150.00	\$1,150.00
Yoav Shwartz	Partner	31 Oct 2022	Federal Tax Service	Call to discuss Celsius Examiner document request - L. Harvey, E. Sapir, Y. Shwartz, J. Hill, N. Flagg, A. Chenchinski	1.0	\$1,250.00	\$1,250.00
				<b>Total</b>	<b>594.9</b>		<b>\$668,610.00</b>

### State and Local Tax Services

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Flagg, Nancy A.	Executive Director	21 Jul 2022	State and Local Tax Services	Reviewing client organization chart for scoping next steps.	0.3	\$1,150.00	\$345.00
Flagg, Nancy A.	Executive Director	21 Jul 2022	State and Local Tax Services	Review and save returns from EY Israel to understand state footprint for noticing suitability review and bankruptcy claim purposes	0.5	\$1,150.00	\$575.00
Flagg, Nancy A.	Executive Director	25 Jul 2022	State and Local Tax Services	EY internal call to review client information and returns to prepare for client kick-off call. EY attendees: N. Flagg, K. Gatt	0.5	\$1,150.00	\$575.00
Flagg, Nancy A.	Executive Director	25 Jul 2022	State and Local Tax Services	Call with client and K&E (A. Sexton, S. Cantor) to discuss state tax footprint, scope of work and next steps	0.9	\$1,150.00	\$1,035.00
Flagg, Nancy A.	Executive Director	25 Jul 2022	State and Local Tax Services	Review additional client information from Factiva.	0.3	\$1,150.00	\$345.00
Gatt, Katherine Lee	Senior Manager	25 Jul 2022	State and Local Tax Services	EY internal call to review client information and returns to prepare for client kick-off call. EY attendees: N. Flagg, K. Gatt	0.5	\$950.00	\$475.00
Flagg, Nancy A.	Executive Director	28 Jul 2022	State and Local Tax Services	Review historical state tax information provided by EY to the Client.	0.3	\$1,150.00	\$345.00
Flagg, Nancy A.	Executive Director	28 Jul 2022	State and Local Tax Services	Emails regarding sales and use tax project status and next steps.	0.2	\$1,150.00	\$230.00
Flagg, Nancy A.	Executive Director	01 Aug 2022	State and Local Tax Services	EY Indirect tax project status call. EY - N. Flagg, K. Gatt, M. Musano	0.6	\$1,150.00	\$690.00
Flagg, Nancy A.	Executive Director	01 Aug 2022	State and Local Tax Services	Emails regarding sales and use tax next steps	0.4	\$1,150.00	\$460.00
Flagg, Nancy A.	Executive Director	01 Aug 2022	State and Local Tax Services	Email reply to A. Sexton related to client call.	0.3	\$1,150.00	\$345.00
Flagg, Nancy A.	Executive Director	01 Aug 2022	State and Local Tax Services	Call to discuss sales/use tax exposure estimate and open information. EY - N. Flagg, K. Gatt, L. Harvey, E. Sapir. K&E - A. Sexton, S. Cantor.	0.6	\$1,150.00	\$690.00
Flagg, Nancy A.	Executive Director	01 Aug 2022	State and Local Tax Services	Review next steps from sales/use tax call with K&E.	0.3	\$1,150.00	\$345.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Flagg, Nancy A.	Executive Director	01 Aug 2022	State and Local Tax Services	Provide Kirkland with Celsius property tax profile info and reply to K&E A. Sexton property tax questions	1.2	\$1,150.00	\$1,380.00
Flagg, Nancy A.	Executive Director	01 Aug 2022	State and Local Tax Services	Review purchase cost info from Celsius J. Morgan in preparation for client call	0.5	\$1,150.00	\$575.00
Gatt, Katherine Lee	Senior Manager	01 Aug 2022	State and Local Tax Services	EY Indirect tax project status call. EY - N. Flagg, K. Gatt, M. Musano	0.6	\$950.00	\$570.00
Gatt, Katherine Lee	Senior Manager	01 Aug 2022	State and Local Tax Services	Call to discuss sales/use tax exposure estimate and open information. EY - N. Flagg, K. Gatt, L. Harvey, E., Sapir. K&E - A. Sexton, S. Cantor.	0.6	\$950.00	\$570.00
Harvey, Elizabeth R.	Partner	01 Aug 2022	State and Local Tax Services	Call to discuss sales/use tax exposure estimate and open information. EY - N. Flagg, K. Gatt, L. Harvey, E., Sapir. K&E - A. Sexton, S. Cantor.	0.6	\$1,250.00	\$750.00
Lubic, Jacob	Staff /Assistant	01 Aug 2022	State and Local Tax Services	Review Celsius sales/use tax information and scope for onboarding.	0.3	\$400.00	\$120.00
Musano, Matt	Senior Manager	01 Aug 2022	State and Local Tax Services	EY Indirect tax project status call. EY - N. Flagg, K. Gatt, M. Musano	0.6	\$950.00	\$570.00
Sapir, Eric	Executive Director	01 Aug 2022	State and Local Tax Services	Call to discuss sales/use tax exposure estimate and open information. EY - N. Flagg, K. Gatt, L. Harvey, E., Sapir. K&E - A. Sexton, S. Cantor.	0.6	\$1,150.00	\$690.00
Flagg, Nancy A.	Executive Director	02 Aug 2022	State and Local Tax Services	Email to Steven Cantor at Kirkland to obtain current noticing list	0.3	\$1,150.00	\$345.00
Flagg, Nancy A.	Executive Director	02 Aug 2022	State and Local Tax Services	Call to discuss Celsius sales and use tax items - Discussed today: Locations of storage and deployment of rigs/other fixed assets, existing and pending exemptions, and potential sales and use tax exposure as a result; potential personal property tax exposure and anticipated issues; next steps to notify jurisdictions of bankruptcy filing. EY Attendees: N. Flagg, K. Gatt, J. Lubic; Celsius Attendees: J. Morgan, L. Koren; Kirkland Attendee: S. Cantor	1.0	\$1,150.00	\$1,150.00
Gatt, Katherine Lee	Senior Manager	02 Aug 2022	State and Local Tax Services	Call to discuss Celsius sales and use tax items - Discussed today: Locations of storage and deployment of rigs/other fixed assets, existing and pending exemptions, and potential sales and use tax exposure as a result; potential personal property tax exposure and anticipated issues; next steps to notify jurisdictions of bankruptcy filing. EY Attendees: N. Flagg, K. Gatt, J. Lubic; Celsius Attendees: J. Morgan, L. Koren; Kirkland Attendee: S. Cantor	1.0	\$950.00	\$950.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Lubic, Jacob	Staff /Assistant	02 Aug 2022	State and Local Tax Services	Call to discuss Celsius sales and use tax items - Discussed today: Locations of storage and deployment of rigs/other fixed assets, existing and pending exemptions, and potential sales and use tax exposure as a result; potential personal property tax exposure and anticipated issues; next steps to notify jurisdictions of bankruptcy filing. EY Attendees: N. Flagg, K. Gatt, J. Lubic; Celsius Attendees: J. Morgan, L. Koren; Kirkland Attendee: S. Cantor	1.0	\$400.00	\$400.00
Lubic, Jacob	Staff/ Assistant	02 Aug 2022	State and Local Tax Services	Follow-up correspondence to recap today's sales and use tax meeting	0.1	\$400.00	\$40.00
Thompson, Jeffrey Allen	Executive Director	02 Aug 2022	State and Local Tax Services	Reviewed data provided by Client and EY bankruptcy team in preparation for Georgia sales and use tax data exemption call with client. Data review included listing of fixed assets purchased for use at Georgia facilities. Performed research of relevant Georgia sales and use tax exemption statutes.	1.7	\$1,150.00	\$1,955.00
Flagg, Nancy A.	Executive Director	03 Aug 2022	State and Local Tax Services	Call to discuss Celsius GA sales and use tax items - Discussed today: Details of rigs purchased from overseas that are being stored in Georgia ("GA"), deployed in GA, and/or transferred to other states and potential GA sales and use tax exposure as a result; existing sales tax exemption in GA and next steps to receive more exemption certificates as needed; GA sales tax registration status and potential filing compliance issues as they may relate to being granted future GA sales tax exemption certificates. EY Attendees: J. Thompson, N. Flagg, K. Gatt, J. Lubic; Celsius Attendees: J. Morgan, L. Koren	1.0	\$1,150.00	\$1,150.00
Gatt, Katherine Lee	Senior Manager	03 Aug 2022	State and Local Tax Services	Call to discuss Celsius GA sales and use tax items - Discussed today: Details of rigs purchased from overseas that are being stored in Georgia ("GA"), deployed in GA, and/or transferred to other states and potential GA sales and use tax exposure as a result; existing sales tax exemption in GA and next steps to receive more exemption certificates as needed; GA sales tax registration status and potential filing compliance issues as they may relate to being granted future GA sales tax exemption certificates. EY Attendees: J. Thompson, N. Flagg, K. Gatt, J. Lubic; Celsius Attendees: J. Morgan, L. Koren	1.0	\$950.00	\$950.00
Lubic, Jacob	Staff /Assistant	03 Aug 2022	State and Local Tax Services	Call to discuss Celsius GA sales and use tax items - Discussed today: Details of rigs purchased from overseas that are being stored in Georgia ("GA"), deployed in GA, and/or transferred to other states and potential GA sales and use tax exposure as a result; existing sales tax exemption in GA and next steps to receive more exemption certificates as needed; GA sales tax registration status and potential filing compliance issues as they may relate to being granted future GA sales tax exemption certificates. EY Attendees: J. Thompson, N. Flagg, K. Gatt, J. Lubic; Celsius Attendees: J. Morgan, L. Koren	1.0	\$400.00	\$400.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Lubic, Jacob	Staff/Assistant	03 Aug 2022	State and Local Tax Services	Follow-up correspondence to recap today's Georgia sales and use tax meeting and distribute notes from meeting for EY team's retention	0.1	\$400.00	\$40.00
Thompson, Jeffrey Allen	Executive Director	03 Aug 2022	State and Local Tax Services	Call to discuss Celsius GA sales and use tax items - Discussed today: Details of rigs purchased from overseas that are being stored in Georgia ("GA"), deployed in GA, and/or transferred to other states and potential GA sales and use tax exposure as a result; existing sales tax exemption in GA and next steps to receive more exemption certificates as needed; GA sales tax registration status and potential filing compliance issues as they may relate to being granted future GA sales tax exemption certificates. EY Attendees: J. Thompson, N. Flagg, K. Gatt, J. Lubic; Celsius Attendees: J. Morgan, L. Koren	1.0	\$1,150.00	\$1,150.00
Flagg, Nancy A.	Executive Director	04 Aug 2022	State and Local Tax Services	Pennsylvania sales/use tax discussion with the Client. EY - N. Flagg, K. Gatt. Company - L. Koren, J. Morgan.	0.7	\$1,150.00	\$805.00
Gatt, Katherine Lee	Senior Manager	04 Aug 2022	State and Local Tax Services	Pennsylvania sales/use tax discussion with the Client. EY - N. Flagg, K. Gatt. Company - L. Koren, J. Morgan.	0.7	\$950.00	\$665.00
Thompson, Jeffrey Allen	Executive Director	08 Aug 2022	State and Local Tax Services	Review of email received from client J. Morgan related to Georgia sales tax exemptions, preparing an email to client J. Morgan noting the research results and responding to J. Morgan follow-up questions.	1.4	\$1,150.00	\$1,610.00
Gatt, Katherine Lee	Senior Manager	11 Aug 2022	State and Local Tax Services	Call to discuss Celsius Texas sales and use tax items. Discussed today: Potential sales tax exemptions for equipment temporarily stored in TX facilities; Data Center exemption requirements and action steps; utilization of purchasing companies and leasing companies to reduce the impact of tax exposure; operational considerations relative to purchase and leasing company deployment. EY Attendees: R. Wehr, K. Gatt, J. Lubic; Celsius Attendees: J. Morgan, L. Koren, J. Fan, P. Quinn	0.9	\$950.00	\$855.00
Lubic, Jacob	Staff /Assistant	11 Aug 2022	State and Local Tax Services	Call to discuss Celsius Texas sales and use tax items. Discussed today: Potential sales tax exemptions for equipment temporarily stored in TX facilities; Data Center exemption requirements and action steps; utilization of purchasing companies and leasing companies to reduce the impact of tax exposure; operational considerations relative to purchase and leasing company deployment. EY Attendees: R. Wehr, K. Gatt, J. Lubic; Celsius Attendees: J. Morgan, L. Koren, J. Fan, P. Quinn	0.9	\$400.00	\$360.00
Lubic, Jacob	Staff /Assistant	11 Aug 2022	State and Local Tax Services	Revising and circulating notes from today's Texas sales tax meeting	0.1	\$400.00	\$40.00
Wehr, Robert W	Senior Manager	11 Aug 2022	State and Local Tax Services	Preparation for client call including review of prior call notes and research of Texas sales and use tax voluntary disclosure options and/or exemptions that can potentially align with digital mining industry	1.1	\$950.00	\$1,045.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Wehr, Robert W	Senior Manager	11 Aug 2022	State and Local Tax Services	Call to discuss Celsius Texas sales and use tax items. Discussed today: Potential sales tax exemptions for equipment temporarily stored in TX facilities; Data Center exemption requirements and action steps; utilization of purchasing companies and leasing companies to reduce the impact of tax exposure; operational considerations relative to purchase and leasing company deployment. EY Attendees: R. Wehr, K. Gatt, J. Lubic; Celsius Attendees: J. Morgan, L. Koren, J. Fan, P. Quinn	0.9	\$950.00	\$855.00
Hill, Jeanne L.	Senior Manager	15 Aug 2022	State and Local Tax Services	Research Pennsylvania sales and use tax exemptions that can potentially align with digital mining industry and potential voluntary disclosure applicability	1.7	\$950.00	\$1,615.00
Thompson, Jeffrey Allen	Executive Director	17 Aug 2022	State and Local Tax Services	Review of email received from client J. Morgan and respond to J. Morgan via phone call. Answered the client's questions and responded to a few additional inquiries not included in the initial email.	0.4	\$1,150.00	\$460.00
Hill, Jeanne L.	Senior Manager	19 Aug 2022	State and Local Tax Services	Call with client J. Morgan and research after call in follow-up to client's questions.	1.0	\$950.00	\$950.00
Flagg, Nancy A.	Executive Director	25 Aug 2022	State and Local Tax Services	Request client project status update from EY H. LeClair	0.2	\$1,150.00	\$230.00
Flagg, Nancy A.	Executive Director	25 Aug 2022	State and Local Tax Services	Emails with EY team to both provide and request project status updates	0.3	\$1,150.00	\$345.00
Flagg, Nancy A.	Executive Director	25 Aug 2022	State and Local Tax Services	EY internal call to discuss Pennsylvania sales and use tax project status. EY attendees: N. Flagg, Jeanne Hill	0.2	\$1,150.00	\$230.00
Hill, Jeanne L.	Senior Manager	25 Aug 2022	State and Local Tax Services	EY internal call to discuss Pennsylvania sales and use tax project status. EY attendees: N. Flagg, Jeanne Hill	0.2	\$950.00	\$190.00
Flagg, Nancy A.	Executive Director	05 Sep 2022	State and Local Tax Services	Review and reply to J. Morgan (Celsius) regarding Georgia exemption and request confirmation of retroactivity	0.3	\$1,150.00	\$345.00
Flagg, Nancy A.	Executive Director	06 Sep 2022	State and Local Tax Services	Arrange Georgia personal property tax call per J. Morgan (Celsius) request	0.3	\$1,150.00	\$345.00
Flagg, Nancy A.	Executive Director	06 Sep 2022	State and Local Tax Services	Review and provide J. Rash with client location and equipment purchase information to prepare for client property tax call	0.6	\$1,150.00	\$690.00
Flagg, Nancy A.	Executive Director	06 Sep 2022	State and Local Tax Services	Review sales and use tax liability calculation revisions required for Georgia and provide update to Kirkland team	0.4	\$1,150.00	\$460.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Rash, Jeffrey B	Executive Director	07 Sep 2022	State and Local Tax Services	Review schedule of mining equipment placed into service during calendar year 2021 in Georgia and calculate potential property tax exposure.	0.5	\$1,150.00	\$575.00
Flagg, Nancy A.	Executive Director	08 Sep 2022	State and Local Tax Services	email to EY H. LeClair to coordinate pre-petition sales and use tax liability analysis and to request breakout of pre and post-petition tax calculations	0.4	\$1,150.00	\$460.00
Flagg, Nancy A.	Executive Director	09 Sep 2022	State and Local Tax Services	Meeting to discuss potential Georgia Personal Property Tax exposure and other relevant tax matters-Discussed today: EY Georgia personal property tax calculation; updates to be made for other personal property tax calculations; Texas transformers and the reporting requirements for 2022; bankruptcy matters for noticing jurisdictions and employment tax jurisdictions to include in noticing; potential movement of fixed assets to Pennsylvania and related tax considerations; registration issues for various states. EY Attendees: J. Rash (0.5 hours), N. Flagg (1.5 hours), K. Gatt (0.5 hours), J. Lubic (1.1 hours); Celsius Attendee: J. Morgan (1.5 hours)	1.5	\$1,150.00	\$1,725.00
Flagg, Nancy A.	Executive Director	09 Sep 2022	State and Local Tax Services	Send advance Celsius information to EY team to prepare for the client noticing call next week	0.3	\$1,150.00	\$345.00
Gatt, Katherine Lee	Senior Manager	09 Sep 2022	State and Local Tax Services	Meeting to discuss potential Georgia Personal Property Tax exposure and other relevant tax matters-Discussed today: EY Georgia personal property tax calculation; updates to be made for other personal property tax calculations; Texas transformers and the reporting requirements for 2022; bankruptcy matters for noticing jurisdictions and employment tax jurisdictions to include in noticing; potential movement of fixed assets to Pennsylvania and related tax considerations; registration issues for various states. EY Attendees: J. Rash (0.5 hours), N. Flagg (1.5 hours), K. Gatt (0.5 hours), J. Lubic (1.1 hours); Celsius Attendee: J. Morgan (1.5 hours)	0.5	\$950.00	\$475.00
Lubic, Jacob	Staff /Assistant	09 Sep 2022	State and Local Tax Services	Meeting to discuss potential Georgia Personal Property Tax exposure and other relevant tax matters-Discussed today: EY Georgia personal property tax calculation; updates to be made for other personal property tax calculations; Texas transformers and the reporting requirements for 2022; bankruptcy matters for noticing jurisdictions and employment tax jurisdictions to include in noticing; potential movement of fixed assets to Pennsylvania and related tax considerations; registration issues for various states. EY Attendees: J. Rash (0.5 hours), N. Flagg (1.5 hours), K. Gatt (0.5 hours), J. Lubic (1.1 hours); Celsius Attendee: J. Morgan (1.5 hours)	1.1	\$400.00	\$440.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Rash, Jeffrey B	Executive Director	09 Sep 2022	State and Local Tax Services	Meeting to discuss potential Georgia Personal Property Tax exposure and other relevant tax matters-Discussed today: EY Georgia personal property tax calculation; updates to be made for other personal property tax calculations; Texas transformers and the reporting requirements for 2022; bankruptcy matters for noticing jurisdictions and employment tax jurisdictions to include in noticing; potential movement of fixed assets to Pennsylvania and related tax considerations; registration issues for various states. EY Attendees: J. Rash (0.5 hours), N. Flagg (1.5 hours), K. Gatt (0.5 hours), J. Lubic (1.1 hours); Celsius Attendee: J. Morgan (1.5 hours)	0.5	\$1,150.00	\$575.00
Flagg, Nancy A.	Executive Director	11 Sep 2022	State and Local Tax Services	review and send current tax noticing list to J. Morgan and L. Koren for Tuesday call and advise Kirkland of call and indications of additional noticing requirements	0.8	\$1,150.00	\$920.00
Flagg, Nancy A.	Executive Director	12 Sep 2022	State and Local Tax Services	Call to discuss Pennsylvania sales and use tax exposure related to rigs. Discussed today: potential shipping of used rigs from Georgia to Pennsylvania and the related potential sales tax considerations; process for filing a voluntary disclosure with Pennsylvania and the course of events that would follow; other discussions related to sales and use tax and personal property tax status in Georgia, Texas, and North Carolina; potential utilization of implementing the traditional procurement/leasing company structure for rigs and mining equipment across all operating states; bankruptcy noticing follow-ups. EY Attendees: Jeanne. Hill, N. Flagg, K. Gatt, J. Lubic; Celsius Attendees: J. Morgan, L. Koren	1.3	\$1,150.00	\$1,495.00
Flagg, Nancy A.	Executive Director	12 Sep 2022	State and Local Tax Services	Pennsylvania desk project and voluntary disclosure call follow ups	0.2	\$1,150.00	\$230.00
Flagg, Nancy A.	Executive Director	12 Sep 2022	State and Local Tax Services	Update on Georgia exemptions and on Sales & Use Tax prepetition assessment to Kirkland	0.6	\$1,150.00	\$690.00
Gatt, Katherine Lee	Senior Manager	12 Sep 2022	State and Local Tax Services	Call to discuss Pennsylvania sales and use tax exposure related to rigs. Discussed today: potential shipping of used rigs from Georgia to Pennsylvania and the related potential sales tax considerations; process for filing a voluntary disclosure with Pennsylvania and the course of events that would follow; other discussions related to sales and use tax and personal property tax status in Georgia, Texas, and North Carolina; potential utilization of implementing the traditional procurement/leasing company structure for rigs and mining equipment across all operating states; bankruptcy noticing follow-ups. EY Attendees: Jeanne. Hill, N. Flagg, K. Gatt, J. Lubic; Celsius Attendees: J. Morgan, L. Koren	1.3	\$950.00	\$1,235.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Hill, Jeanne L.	Senior Manager	12 Sep 2022	State and Local Tax Services	Call to discuss Pennsylvania sales and use tax exposure related to rigs. Discussed today: potential shipping of used rigs from Georgia to Pennsylvania and the related potential sales tax considerations; process for filing a voluntary disclosure with Pennsylvania and the course of events that would follow; other discussions related to sales and use tax and personal property tax status in Georgia, Texas, and North Carolina; potential utilization of implementing the traditional procurement/leasing company structure for rigs and mining equipment across all operating states; bankruptcy noticing follow-ups. EY Attendees: Jeanne. Hill, N. Flagg, K. Gatt, J. Lubic; Celsius Attendees: J. Morgan, L. Koren	1.3	\$950.00	\$1,235.00
Lubic, Jacob	Staff /Assistant	12 Sep 2022	State and Local Tax Services	Call to discuss Pennsylvania sales and use tax exposure related to rigs. Discussed today: potential shipping of used rigs from Georgia to Pennsylvania and the related potential sales tax considerations; process for filing a voluntary disclosure with Pennsylvania and the course of events that would follow; other discussions related to sales and use tax and personal property tax status in Georgia, Texas, and North Carolina; potential utilization of implementing the traditional procurement/leasing company structure for rigs and mining equipment across all operating states; bankruptcy noticing follow-ups. EY Attendees: Jeanne. Hill, N. Flagg, K. Gatt, J. Lubic; Celsius Attendees: J. Morgan, L. Koren	1.3	\$400.00	\$520.00
Rash, Jeffrey B	Executive Director	12 Sep 2022	State and Local Tax Services	Review e-mail from client requesting 2022 property tax value calculation and to revise tax estimates based on updated location info. Provide personal property rendition forms for locations in Georgia, Kentucky and North Carolina.	1.0	\$1,150.00	\$1,150.00
Wehr, Robert W	Senior Manager	12 Sep 2022	State and Local Tax Services	Call with J. Morgan (Celsius) to discuss Texas voluntary disclosure options, Leasing company options, and direct pay application items	1.0	\$950.00	\$950.00
Flagg, Nancy A.	Executive Director	13 Sep 2022	State and Local Tax Services	Review original noticing list to prepare for noticing call with client	0.3	\$1,150.00	\$345.00
Flagg, Nancy A.	Executive Director	13 Sep 2022	State and Local Tax Services	Call to review current noticing list and necessary next steps for Celsius bankruptcy-Discussed today: current listing of tax jurisdictions to notice of bankruptcy; considerations to be made for noticing additional state and local jurisdictions as they relate to income, sales and use, personal property, and payroll tax types; specific payroll tax considerations related to locations of employees and officers, third party (Inspurity) responsibilities for withholding and remitting payroll taxes, and Celsius responsibilities for appropriate filings with respect to noticing jurisdictions; income sources and location information for each relevant entity to determine which debtor entities have exposure to relevant tax types for purposes of noticing jurisdictions; status of Israel entity as a non-debtor and its exclusion from noticing list. EY Attendees: N. Flagg, K.	1.3	\$1,150.00	\$1,495.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
				Gatt, J. Lubic; Celsius attendees: J. Morgan, L. Koren			
Flagg, Nancy A.	Executive Director	13 Sep 2022	State and Local Tax Services	Provide client's background info on payroll processing to K. Lowery (EY) and R. Ferrari (EY) to request EY employment tax resource per client request	0.4	\$1,150.00	\$460.00
Gatt, Katherine Lee	Senior Manager	13 Sep 2022	State and Local Tax Services	Call to review current noticing list and necessary next steps for Celsius bankruptcy-Discussed today: current listing of tax jurisdictions to notice of bankruptcy; considerations to be made for noticing additional state and local jurisdictions as they relate to income, sales and use, personal property, and payroll tax types; specific payroll tax considerations related to locations of employees and officers, third party (Insperity) responsibilities for withholding and remitting payroll taxes, and Celsius responsibilities for appropriate filings with respect to noticing jurisdictions; income sources and location information for each relevant entity to determine which debtor entities have exposure to relevant tax types for purposes of noticing jurisdictions; status of Israel entity as a non-debtor and its exclusion from noticing list. EY Attendees: N. Flagg, K. Gatt, J. Lubic; Celsius attendees: J. Morgan, L. Koren	1.3	\$950.00	\$1,235.00
Lubic, Jacob	Staff /Assistant	13 Sep 2022	State and Local Tax Services	Call to review current noticing list and necessary next steps for Celsius bankruptcy-Discussed today: current listing of tax jurisdictions to notice of bankruptcy; considerations to be made for noticing additional state and local jurisdictions as they relate to income, sales and use, personal property, and payroll tax types; specific payroll tax considerations related to locations of employees and officers, third party (Insperity) responsibilities for withholding and remitting payroll taxes, and Celsius responsibilities for appropriate filings with respect to noticing jurisdictions; income sources and location information for each relevant entity to determine which debtor entities have exposure to relevant tax types for purposes of noticing jurisdictions; status of Israel entity as a non-debtor and its exclusion from noticing list. EY Attendees: N. Flagg, K. Gatt, J. Lubic; Celsius attendees: J. Morgan, L. Koren	1.3	\$400.00	\$520.00
Lubic, Jacob	Staff /Assistant	13 Sep 2022	State and Local Tax Services	Finalize and circulate notes and next steps from yesterday's Pennsylvania sales and use tax meeting	0.2	\$400.00	\$80.00
Lubic, Jacob	Staff /Assistant	13 Sep 2022	State and Local Tax Services	Draft and circulate meeting notes and next steps from bankruptcy noticing review call	0.2	\$400.00	\$80.00
DiPalma, Vincent	Manager	14 Sep 2022	State and Local Tax Services	Intro call with internal EY team to discuss next steps on project from an Employment Tax reconciliation perspective. Attendees: V. DiPalma, N. Flagg, R. Ferrari and K. Gatt	0.2	\$850.00	\$170.00
DiPalma, Vincent	Manager	14 Sep 2022	State and Local Tax	Call with J. Morgan from Celsius regarding employment tax issues that need to be addressed. EY attendees: N. Flagg, V. DiPalma	0.5	\$850.00	\$425.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
			Services				
Ferrari, Richard	Partner	14 Sep 2022	State and Local Tax Services	Intro call with internal EY team to discuss next steps on project from an Employment Tax reconciliation perspective. Attendees: V. DiPalma, N. Flagg, R. Ferrari and K. Gatt	0.2	\$1,250.00	\$250.00
Flagg, Nancy A.	Executive Director	14 Sep 2022	State and Local Tax Services	Intro call with internal EY team to discuss next steps on project from an Employment Tax reconciliation perspective. Attendees: V. DiPalma, N. Flagg, R. Ferrari and K. Gatt	0.2	\$1,150.00	\$230.00
Flagg, Nancy A.	Executive Director	14 Sep 2022	State and Local Tax Services	Call with J. Morgan from Celsius regarding employment tax issues that need to be addressed. EY attendees: N. Flagg, V. DiPalma	0.5	\$1,150.00	\$575.00
Flagg, Nancy A.	Executive Director	14 Sep 2022	State and Local Tax Services	Email to J. Morgan (Celsius) to introduce and align V. DiPalma (EY)	0.3	\$1,150.00	\$345.00
Flagg, Nancy A.	Executive Director	14 Sep 2022	State and Local Tax Services	Update Kirkland on payroll tax review status and next steps in process	0.8	\$1,150.00	\$920.00
Flagg, Nancy A.	Executive Director	14 Sep 2022	State and Local Tax Services	Review Pennsylvania voluntary disclosure agreement statement of work format and quality requirements per EY quality guidelines	0.3	\$1,150.00	\$345.00
Flagg, Nancy A.	Executive Director	14 Sep 2022	State and Local Tax Services	Arrange timing and content of payroll tax update call with J. Morgan (Celsius)	0.3	\$1,150.00	\$345.00
Gatt, Katherine Lee	Senior Manager	14 Sep 2022	State and Local Tax Services	Intro call with internal EY team to discuss next steps on project from an Employment Tax reconciliation perspective. Attendees: V. DiPalma, N. Flagg, R. Ferrari and K. Gatt	0.2	\$950.00	\$190.00
DiPalma, Vincent	Manager	15 Sep 2022	State and Local Tax Services	Prepare for call with Insperity; compile issues to confirm and additional questions to ask per matrix review	0.2	\$850.00	\$170.00
DiPalma, Vincent	Manager	15 Sep 2022	State and Local Tax Services	Employment tax call with Celsius and Insperity (Celsius' Professional Employing Organization) to discuss payroll and employment tax services provided and additional questions relative to the bankruptcy process and noticing requirements. Celsius attendees: J. Morgan, Tammi Walsh (HR Ops SR), Patrick Draper (payroll), Trunshedda (CHRO); Insperity attendees: Dana Gulino - Account Executive, Cathy Mowry - Employment Tax advisor, Andrew Ciriello (A&M)	1.0	\$850.00	\$850.00
Flagg, Nancy A.	Executive Director	15 Sep 2022	State and Local Tax Services	Provide EY V. DiPalma with a list of payroll tax known issues and questions from bankruptcy perspective in support of his upcoming call with Insperity	0.6	\$1,150.00	\$690.00
Flagg, Nancy A.	Executive Director	15 Sep 2022	State and Local Tax	Review update from V. DiPalma on outcome of the payroll tax call with Insperity and next steps	0.3	\$1,150.00	\$345.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
			Services				
DiPalma, Vincent	Manager	16 Sep 2022	State and Local Tax Services	Summarize call notes from Insperity discussion along with proposed next steps and send update to EY N. Flagg.	0.8	\$850.00	\$680.00
Flagg, Nancy A.	Executive Director	16 Sep 2022	State and Local Tax Services	Update EY team on sales and use tax project status and next steps	0.5	\$1,150.00	\$575.00
Flagg, Nancy A.	Executive Director	16 Sep 2022	State and Local Tax Services	Extend request to EY H. LeClair's sales and use tax leadership team to determine if there are any files and pre-bankruptcy work product available for purpose of integrating that work product into current sales and use tax work.	0.7	\$1,150.00	\$805.00
Flagg, Nancy A.	Executive Director	19 Sep 2022	State and Local Tax Services	Call to discuss Celsius open tax items. Discussed today: pricing plan updates that need made for new EY finance requirements; 30-day code and PACE status; review of fee-app information requested during prior week. Attendees: N. Flagg, K. Gatt, J. Lubic	0.3	\$1,150.00	\$345.00
Flagg, Nancy A.	Executive Director	19 Sep 2022	State and Local Tax Services	Request Texas sales and use project update from EY R. Wehr	0.2	\$1,150.00	\$230.00
Flagg, Nancy A.	Executive Director	19 Sep 2022	State and Local Tax Services	Follow-up with EY V. DiPalma to inquire if Insperity payroll confirmation email has been received	0.2	\$1,150.00	\$230.00
Gatt, Katherine Lee	Senior Manager	19 Sep 2022	State and Local Tax Services	Call to discuss Celsius open tax items. Discussed today: pricing plan updates that need made for new EY finance requirements; 30-day code and PACE status; review of fee-app information requested during prior week. Attendees: N. Flagg, K. Gatt, J. Lubic	0.3	\$950.00	\$285.00
Lubic, Jacob	Staff /Assistant	19 Sep 2022	State and Local Tax Services	Call to discuss Celsius open tax items. Discussed today: pricing plan updates that need made for new EY finance requirements; 30-day code and PACE status; review of fee-app information requested during prior week. Attendees: N. Flagg, K. Gatt, J. Lubic	0.3	\$400.00	\$120.00
Flagg, Nancy A.	Executive Director	20 Sep 2022	State and Local Tax Services	Review Insperity payroll call update from EY V. DiPalma and summarize status for update to Kirkland	0.6	\$1,150.00	\$690.00
Flagg, Nancy A.	Executive Director	20 Sep 2022	State and Local Tax Services	Request and set call with EY Texas State desk to review Texas sales and use tax liability open items	0.2	\$1,150.00	\$230.00
Flagg, Nancy A.	Executive Director	20 Sep 2022	State and Local Tax Services	Internal EY call with E. Marenco to onboard into sales and use tax role previously served by H. LeClaire and update him on Celsius project status and next steps required. EY attendees: N. Flagg, E. Marenco, J. Lubic	0.7	\$1,150.00	\$805.00
Lubic, Jacob	Staff /Assistant	20 Sep 2022	State and Local Tax Services	Internal EY call with E. Marenco to onboard into sales and use tax role previously served by H. LeClaire and update him on Celsius project status and next steps required. EY attendees: N. Flagg, E. Marenco, J. Lubic	0.7	\$400.00	\$280.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Marenco, Eli	Senior Manager	20 Sep 2022	State and Local Tax Services	Internal EY call with E. Marenco to onboard into sales and use tax role previously served by H. LeClaire and update him on Celsius project status and next steps required. EY attendees: N. Flagg, E. Marenco, J. Lubic	0.7	\$950.00	\$665.00
Flagg, Nancy A.	Executive Director	21 Sep 2022	State and Local Tax Services	Internal EY call with J. Lubic, N. Flagg, K. Gatt, R. Wehr, and E. Marenco regarding Texas sales and use tax calculation status and new bankruptcy updates that will impact sales and use tax matters	0.7	\$1,150.00	\$805.00
Gatt, Katherine Lee	Senior Manager	21 Sep 2022	State and Local Tax Services	Internal EY call with J. Lubic, N. Flagg, K. Gatt, R. Wehr, and E. Marenco regarding Texas sales and use tax calculation status and new bankruptcy updates that will impact sales and use tax matters	0.7	\$950.00	\$665.00
Lubic, Jacob	Staff /Assistant	21 Sep 2022	State and Local Tax Services	Internal EY call with J. Lubic, N. Flagg, K. Gatt, R. Wehr, and E. Marenco regarding Texas sales and use tax calculation status and new bankruptcy updates that will impact sales and use tax matters	0.7	\$400.00	\$280.00
Marenco, Eli	Senior Manager	21 Sep 2022	State and Local Tax Services	Internal EY call with J. Lubic, N. Flagg, K. Gatt, R. Wehr, and E. Marenco regarding Texas sales and use tax calculation status and new bankruptcy updates that will impact sales and use tax matters	0.7	\$950.00	\$665.00
Wehr, Robert W	Senior Manager	21 Sep 2022	State and Local Tax Services	Preparation for update call including review of project notes and Texas options for reporting use tax in context of non-registered consumer use tax vs voluntary disclosure	0.3	\$950.00	\$285.00
Wehr, Robert W	Senior Manager	21 Sep 2022	State and Local Tax Services	Internal EY call with J. Lubic, N. Flagg, K. Gatt, R. Wehr, and E. Marenco regarding Texas sales and use tax calculation status and new bankruptcy updates that will impact sales and use tax matters	0.7	\$950.00	\$665.00
Flagg, Nancy A.	Executive Director	23 Sep 2022	State and Local Tax Services	Evaluate and document status and next steps for each state's sales and use tax and payroll tax workstreams	1.6	\$1,150.00	\$1,840.00
Flagg, Nancy A.	Executive Director	26 Sep 2022	State and Local Tax Services	Prepare for EY sales and use tax status call today and circulate updated liability analysis	0.3	\$1,150.00	\$345.00
Flagg, Nancy A.	Executive Director	26 Sep 2022	State and Local Tax Services	EY internal call to connect on open Celsius Sales and Use tax questions. Discussed today: J. Morgan's (Celsius) latest sales tax liability calculation and updates from prior calculation driven by changes in computed Georgia, Pennsylvania, and Texas liabilities; application of Georgia sales tax exemption; open questions related to J. Morgan's (Celsius) reduction in Pennsylvania and Texas estimated liabilities; prior discussions with the company related to sales and use tax liabilities prior to EY Bankruptcy team's involvement; confirm no prior discussions related to value-added tax; potential recovery of H. LeClair's Celsius files and correspondence for future reference. EY Attendees: N. Flagg, J. Hill, J. Lubic	0.7	\$1,150.00	\$805.00
Hill, Jeanne L.	Senior Manager	26 Sep 2022	State and Local Tax Services	Take inventory of Pennsylvania sales and use tax open items to prepare for today's EY internal call and place call to Pennsylvania Department of Revenue to inquire on a no-name basis if digital crypto mining is currently defined as manufacturing per the Pennsylvania manufacturing exemption	0.8	\$950.00	\$760.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
				statute			
Hill, Jeanne L.	Senior Manager	26 Sep 2022	State and Local Tax Services	EY internal call to connect on open Celsius Sales and Use tax questions. Discussed today: J. Morgan's (Celsius) latest sales tax liability calculation and updates from prior calculation driven by changes in computed Georgia, Pennsylvania, and Texas liabilities; application of Georgia sales tax exemption; open questions related to J. Morgan's (Celsius) reduction in Pennsylvania and Texas estimated liabilities; prior discussions with the company related to sales and use tax liabilities prior to EY Bankruptcy team's involvement; confirm no prior discussions related to value-added tax; potential recovery of H. LeClair's Celsius files and correspondence for future reference. EY Attendees: N. Flagg, J. Hill, J. Lubic	0.7	\$950.00	\$665.00
Lubic, Jacob	Staff /Assistant	26 Sep 2022	State and Local Tax Services	EY internal call to connect on open Celsius Sales and Use tax questions. Discussed today: J. Morgan's (Celsius) latest sales tax liability calculation and updates from prior calculation driven by changes in computed Georgia, Pennsylvania, and Texas liabilities; application of Georgia sales tax exemption; open questions related to J. Morgan's (Celsius) reduction in Pennsylvania and Texas estimated liabilities; prior discussions with the company related to sales and use tax liabilities prior to EY Bankruptcy team's involvement; confirm no prior discussions related to value-added tax; potential recovery of H. LeClair's Celsius files and correspondence for future reference. EY Attendees: N. Flagg, J. Hill, J. Lubic	0.7	\$400.00	\$280.00
Lubic, Jacob	Staff /Assistant	26 Sep 2022	State and Local Tax Services	Draft and circulate notes from today's Sales & Use Tax connect call	0.1	\$400.00	\$40.00
Flagg, Nancy A.	Executive Director	27 Sep 2022	State and Local Tax Services	Draft sales and use tax liability spreadsheet questions for J. Morgan (Celsius)	0.4	\$1,150.00	\$460.00
Buonaguro, Paul	Manager	30 Sep 2022	State and Local Tax Services	Draft Celsius Pennsylvania voluntary disclosure for Use Tax for EY Jeanne Hill review	1.0	\$850.00	\$850.00
Flagg, Nancy A.	Executive Director	30 Sep 2022	State and Local Tax Services	EY internal call to discuss open tax items and assign next steps. EY attendees: N. Flagg and K. Gatt	0.4	\$1,150.00	\$460.00
Gatt, Katherine Lee	Senior Manager	30 Sep 2022	State and Local Tax Services	EY internal call to discuss open tax items and assign next steps. EY attendees: N. Flagg and K. Gatt	0.4	\$950.00	\$380.00
Flagg, Nancy A.	Executive Director	03 Oct 2022	State and Local Tax Services	Follow-up with EY V. DiPalma to inquire if Insperity payroll tax reply has been received	0.3	\$1,150.00	\$345.00
Flagg, Nancy A.	Executive Director	10 Oct 2022	State and Local Tax	Review Examiner request from Kirkland S. Cantor and reply	0.7	\$1,150.00	\$805.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
			Services				
Flagg, Nancy A.	Executive Director	10 Oct 2022	State and Local Tax Services	Extend information on Examiner request to EY team members for input	0.3	\$1,150.00	\$345.00
Flagg, Nancy A.	Executive Director	10 Oct 2022	State and Local Tax Services	Review information from J. Morgan (Celsius) for Examiner request	0.3	\$1,150.00	\$345.00
Flagg, Nancy A.	Executive Director	10 Oct 2022	State and Local Tax Services	Additional emails and follow-ups on Examiner request with EY team, Kirkland and J. Morgan	0.5	\$1,150.00	\$575.00
Flagg, Nancy A.	Executive Director	11 Oct 2022	State and Local Tax Services	EY team call with Celsius J. Morgan to clarify and update sales and use tax liability information by state; EY Attendees: K. Gatt and N. Flagg	0.7	\$1,150.00	\$805.00
Flagg, Nancy A.	Executive Director	11 Oct 2022	State and Local Tax Services	Communicate with EY state tax desks to arrange multi-state calls today with J. Morgan (Celsius)	0.4	\$1,150.00	\$460.00
Flagg, Nancy A.	Executive Director	11 Oct 2022	State and Local Tax Services	Call with Celsius J. Morgan to discuss Pennsylvania voluntary disclosure. EY Attendees: N. Flagg and J. Hill	0.7	\$1,150.00	\$805.00
Flagg, Nancy A.	Executive Director	11 Oct 2022	State and Local Tax Services	Call to discuss open sales and use tax items for Celsius, including: form to use for submitting use tax payment in October 2022, feasibility of a leasing company setup for future equipment deployments, potential application of the Texas temporary storage exemption for future equipment deployments, applicability of Texas use tax if the equipment was originally stored in Georgia pursuant to a Georgia exemption and availability of the Texas voluntary disclosure process should that become applicable. Attendees: N. Flagg (EY), R. Wehr (EY)	0.4	\$1,150.00	\$460.00
Flagg, Nancy A.	Executive Director	11 Oct 2022	State and Local Tax Services	Update notes and sales and use tax spreadsheet liability amounts based upon today's call with J. Morgan	0.6	\$1,150.00	\$690.00
Gatt, Katherine Lee	Senior Manager	11 Oct 2022	State and Local Tax Services	EY team call with Celsius J. Morgan to clarify and update sales and use tax liability information by state; EY Attendees: K. Gatt and N. Flagg	0.7	\$950.00	\$665.00
Hill, Jeanne L.	Senior Manager	11 Oct 2022	State and Local Tax Services	Call with Celsius J. Morgan to discuss Pennsylvania voluntary disclosure. EY Attendees: N. Flagg and J. Hill	0.7	\$950.00	\$665.00
Hill, Jeanne L.	Senior Manager	11 Oct 2022	State and Local Tax Services	Finalize and send the Pennsylvania sales and use tax draft reviewed on call to Celsius J. Morgan and EY N. Flagg via email.	0.6	\$950.00	\$570.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Wehr, Robert W	Senior Manager	11 Oct 2022	State and Local Tax Services	Call to discuss open sales and use tax items for Celsius, including: form to use for submitting use tax payment in October 2022, feasibility of a leasing company setup for future equipment deployments, potential application of the Texas temporary storage exemption for future equipment deployments, applicability of Texas use tax if the equipment was originally stored in Georgia pursuant to a Georgia exemption and availability of the Texas voluntary disclosure process should that become applicable. Attendees: N. Flagg (EY), R. Wehr (EY)	0.4	\$950.00	\$380.00
Flagg, Nancy A.	Executive Director	12 Oct 2022	State and Local Tax Services	EY team call to update team on Celsius bankruptcy indirect tax workstreams. Discussed today: Recap on general status of indirect tax matters and major considerations on indirect tax compliance; status on sales and use tax matters and action items on tax exemptions and fixed asset movement that affect sales and use tax exposure; previous payroll tax concerns related to tax remittance and resolution steps that have been taken with payroll provider; property tax status updates and steps taken to determine tax exposure and noticing jurisdictions; state and local income/franchise tax compliance issues including potential amended returns for 2021 tax year and the merits of adding pre-petition liability cover letters onto returns. Attendees: Jeff Hill, N. Flagg, E. Harvey, K. Gatt, J. Lubic	0.5	\$1,150.00	\$575.00
Flagg, Nancy A.	Executive Director	12 Oct 2022	State and Local Tax Services	Review Pennsylvania power of attorney from EY J. Hill and send to J. Morgan and L. Koren to confirm it has been filed	0.3	\$1,150.00	\$345.00
Flagg, Nancy A.	Executive Director	12 Oct 2022	State and Local Tax Services	Document review in preparation for call with the Examiner	0.6	\$1,150.00	\$690.00
Gatt, Katherine Lee	Senior Manager	12 Oct 2022	State and Local Tax Services	EY team call to update team on Celsius bankruptcy indirect tax workstreams. Discussed today: Recap on general status of indirect tax matters and major considerations on indirect tax compliance; status on sales and use tax matters and action items on tax exemptions and fixed asset movement that affect sales and use tax exposure; previous payroll tax concerns related to tax remittance and resolution steps that have been taken with payroll provider; property tax status updates and steps taken to determine tax exposure and noticing jurisdictions; state and local income/franchise tax compliance issues including potential amended returns for 2021 tax year and the merits of adding pre-petition liability cover letters onto returns. Attendees: Jeff Hill, N. Flagg, E. Harvey, K. Gatt, J. Lubic	0.5	\$950.00	\$475.00
Hill, Jeanne L.	Senior Manager	12 Oct 2022	State and Local Tax Services	Reviewed J. Morgan's (Celsius) email with comments as to desired changes in the Pennsylvania voluntary disclosure letter. Made the requested changes and sent the Anonymous voluntary disclosure letter to the Pennsylvania Department of Revenue voluntary disclosure group	1.0	\$950.00	\$950.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Lubic, Jacob	Staff /Assistant	12 Oct 2022	State and Local Tax Services	EY team call to update team on Celsius bankruptcy indirect tax workstreams. Discussed today: Recap on general status of indirect tax matters and major considerations on indirect tax compliance; status on sales and use tax matters and action items on tax exemptions and fixed asset movement that affect sales and use tax exposure; previous payroll tax concerns related to tax remittance and resolution steps that have been taken with payroll provider; property tax status updates and steps taken to determine tax exposure and noticing jurisdictions; state and local income/franchise tax compliance issues including potential amended returns for 2021 tax year and the merits of adding pre-petition liability cover letters onto returns. Attendees: Jeff Hill, N. Flagg, E. Harvey, K. Gatt, J. Lubic	0.5	\$400.00	\$200.00
Lubic, Jacob	Staff /Assistant	12 Oct 2022	State and Local Tax Services	Draft and circulate notes from state and local internal EY call	0.1	\$400.00	\$40.00
Flagg, Nancy A.	Executive Director	13 Oct 2022	State and Local Tax Services	Review value-added tax summary from L. Koren	0.4	\$1,150.00	\$460.00
Flagg, Nancy A.	Executive Director	13 Oct 2022	State and Local Tax Services	Draft list of follow-up questions for J. Morgan (Celsius) on various open tax issues	0.7	\$1,150.00	\$805.00
Flagg, Nancy A.	Executive Director	13 Oct 2022	State and Local Tax Services	Call with J. Morgan (Celsius) to discuss Texas use tax payment and other open tax issues	0.5	\$1,150.00	\$575.00
Flagg, Nancy A.	Executive Director	13 Oct 2022	State and Local Tax Services	Summarize open tax issues status and recommended next steps for Kirkland	0.3	\$1,150.00	\$345.00
Flagg, Nancy A.	Executive Director	13 Oct 2022	State and Local Tax Services	Review Pennsylvania voluntary disclosure case assignment information from J. Hill and forward to J. Morgan (Celsius)	0.2	\$1,150.00	\$230.00
Flagg, Nancy A.	Executive Director	13 Oct 2022	State and Local Tax Services	Examiner call with Kirkland, Celsius team, and Examiner team	1.0	\$1,150.00	\$1,150.00
Hill, Jeanne L.	Senior Manager	13 Oct 2022	State and Local Tax Services	Email exchange with the Pennsylvania Department of Revenue voluntary disclosure group leader (M. Pettigrew), review emails received from Pennsylvania Department of Revenue voluntary disclosure group providing an assigned Case number for the anonymous client submission	0.5	\$950.00	\$475.00
Flagg, Nancy A.	Executive Director	14 Oct 2022	State and Local Tax Services	Draft pre-petition cover letter for income tax returns and send to J. Morgan (Celsius) for review with L. Koren and counsel	1.4	\$1,150.00	\$1,610.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Flagg, Nancy A.	Executive Director	18 Oct 2022	State and Local Tax Services	Update Kirkland on status of Texas sales and use tax payment	0.2	\$1,150.00	\$230.00
Flagg, Nancy A.	Executive Director	19 Oct 2022	State and Local Tax Services	EY internal call to discuss Celsius open indirect tax items. Discussed today: Indirect tax workstream updates, including Pennsylvania sales tax voluntary disclosure letter that was sent, Texas pending sales tax payment, and status on payroll tax confirmations from company's payroll provider; info requests extended by examiner, and action items moving forward related to open requests and questions; updates on tax noticing list and noticing recommendations to include taxing jurisdictions where indirect taxes maybe owed. Attendees: N. Flagg, K. Gatt, J. Hill, E. Harvey, E. Sapir, J. Lubic	0.3	\$1,150.00	\$345.00
Flagg, Nancy A.	Executive Director	19 Oct 2022	State and Local Tax Services	Open item follow-up emails to EY sales and use tax state desks	0.3	\$1,150.00	\$345.00
Flagg, Nancy A.	Executive Director	19 Oct 2022	State and Local Tax Services	Connect with J. Morgan (Celsius) regarding status of open tax items	0.2	\$1,150.00	\$230.00
Gatt, Katherine Lee	Senior Manager	19 Oct 2022	State and Local Tax Services	EY internal call to discuss Celsius open indirect tax items. Discussed today: Indirect tax workstream updates, including Pennsylvania sales tax voluntary disclosure letter that was sent, Texas pending sales tax payment, and status on payroll tax confirmations from company's payroll provider; info requests extended by examiner, and action items moving forward related to open requests and questions; updates on tax noticing list and noticing recommendations to include taxing jurisdictions where indirect taxes maybe owed. Attendees: N. Flagg, K. Gatt, J. Hill, E. Harvey, E. Sapir, J. Lubic	0.3	\$950.00	\$285.00
Lubic, Jacob	Staff /Assistant	19 Oct 2022	State and Local Tax Services	Draft and circulate notes from today's Celsius weekly indirect tax status call	0.2	\$400.00	\$80.00
Lubic, Jacob	Staff /Assistant	19 Oct 2022	State and Local Tax Services	EY internal call to discuss Celsius open indirect tax items. Discussed today: Indirect tax workstream updates, including Pennsylvania sales tax voluntary disclosure letter that was sent, Texas pending sales tax payment, and status on payroll tax confirmations from company's payroll provider; info requests extended by examiner, and action items moving forward related to open requests and questions; updates on tax noticing list and noticing recommendations to include taxing jurisdictions where indirect taxes maybe owed. Attendees: N. Flagg, K. Gatt, J. Hill, E. Harvey, E. Sapir, J. Lubic	0.3	\$400.00	\$120.00
Flagg, Nancy A.	Executive Director	20 Oct 2022	State and Local Tax Services	Open tax items follow-up with J. Morgan (Celsius)	0.3	\$1,150.00	\$345.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Flagg, Nancy A.	Executive Director	21 Oct 2022	State and Local Tax Services	EY call to discuss open tax items and next steps. EY Attendees: N. Flagg, J. Lubic	0.4	\$1,150.00	\$460.00
Lubic, Jacob	Staff /Assistant	21 Oct 2022	State and Local Tax Services	EY call to discuss open tax items and next steps. EY Attendees: N. Flagg, J. Lubic	0.4	\$400.00	\$160.00
Hill, Jeanne L.	Senior Manager	24 Oct 2022	State and Local Tax Services	Emails to EY N. Flagg and E. Marenco regarding EY quality requirements for the Pennsylvania voluntary disclosure assistance process and include in email to EY N. Flagg documentation of the steps of the Pennsylvania voluntary disclosure process	1.6	\$950.00	\$1,520.00
Flagg, Nancy A.	Executive Director	25 Oct 2022	State and Local Tax Services	Call with Celsius to discuss open indirect tax items. Discussed today: Recalibration on sales tax items including Texas sales and use and tax payment/resolution steps and Pennsylvania voluntary disclosure letter; recap of 2021 income tax compliance outcomes as they relate to indirect tax bankruptcy workstreams; payroll tax next steps to request resolution confirmation from Insperity; status on property tax compliance, upcoming action items related to property tax filings, and detailed questions related to property fair market value as it relates to assessed liability. EY Attendees: N. Flagg, K. Gatt, E. Marenco, J. Lubic. Celsius Attendee: J. Morgan.	1.5	\$1,150.00	\$1,725.00
Flagg, Nancy A.	Executive Director	25 Oct 2022	State and Local Tax Services	Provide Texas use tax form to J. Morgan	0.2	\$1,150.00	\$230.00
Flagg, Nancy A.	Executive Director	25 Oct 2022	State and Local Tax Services	Insperity follow-up request to V. DiPalma and request to Kirkland for tax claim access from Stretto	0.6	\$1,150.00	\$690.00
Gatt, Katherine Lee	Senior Manager	25 Oct 2022	State and Local Tax Services	Call with Celsius to discuss open indirect tax items. Discussed today: Recalibration on sales tax items including Texas sales and use and tax payment/resolution steps and Pennsylvania voluntary disclosure letter; recap of 2021 income tax compliance outcomes as they relate to indirect tax bankruptcy workstreams; payroll tax next steps to request resolution confirmation from Insperity; status on property tax compliance, upcoming action items related to property tax filings, and detailed questions related to property fair market value as it relates to assessed liability. EY Attendees: N. Flagg, K. Gatt, E. Marenco, J. Lubic. Celsius Attendee: J. Morgan.	1.5	\$950.00	\$1,425.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Lubic, Jacob	Staff /Assistant	25 Oct 2022	State and Local Tax Services	Call with Celsius to discuss open indirect tax items. Discussed today: Recalibration on sales tax items including Texas sales and use and tax payment/resolution steps and Pennsylvania voluntary disclosure letter; recap of 2021 income tax compliance outcomes as they relate to indirect tax bankruptcy workstreams; payroll tax next steps to request resolution confirmation from Insperity; status on property tax compliance, upcoming action items related to property tax filings, and detailed questions related to property fair market value as it relates to assessed liability. EY Attendees: N. Flagg, K. Gatt, E. Marenco, J. Lubic. Celsius Attendee: J. Morgan.	1.5	\$400.00	\$600.00
Marenco, Eli	Senior Manager	25 Oct 2022	State and Local Tax Services	Call with Celsius to discuss open indirect tax items. Discussed today: Recalibration on sales tax items including Texas sales and use and tax payment/resolution steps and Pennsylvania voluntary disclosure letter; recap of 2021 income tax compliance outcomes as they relate to indirect tax bankruptcy workstreams; payroll tax next steps to request resolution confirmation from Insperity; status on property tax compliance, upcoming action items related to property tax filings, and detailed questions related to property fair market value as it relates to assessed liability. EY Attendees: N. Flagg, K. Gatt, E. Marenco, J. Lubic. Celsius Attendee: J. Morgan.	1.5	\$950.00	\$1,425.00
DiPalma, Vincent	Manager	26 Oct 2022	State and Local Tax Services	Email to Insperity regarding follow up on documentation to satisfy Employment Tax liability request	0.4	\$850.00	\$340.00
Flagg, Nancy A.	Executive Director	26 Oct 2022	State and Local Tax Services	Weekly call to discuss Celsius open indirect tax items. Discussed today: Updates from yesterday's call with J. Morgan (Celsius) including updates on Texas sales and use tax liability action items, Pennsylvania sales and use tax updates, personal property tax action items related to compliance, and recap of 2021 income tax compliance outcomes; questions related to work on historical modelling and no gain on asset sale/auction. Attendees: N. Flagg, Jeff Hill, E. Harvey, E. Sapir, J. Lubic.	0.5	\$1,150.00	\$575.00
Flagg, Nancy A.	Executive Director	26 Oct 2022	State and Local Tax Services	Review claims register spreadsheet from Stretto and reply with questions	0.6	\$1,150.00	\$690.00
Flagg, Nancy A.	Executive Director	26 Oct 2022	State and Local Tax Services	Review Insperity and Celsius human resource department payroll tax replies to EY V. DiPalma and send follow-up request to V. DiPalma per Examiner request	0.6	\$1,150.00	\$690.00
Flagg, Nancy A.	Executive Director	26 Oct 2022	State and Local Tax Services	Send follow-up payroll tax information requests to T. Walsh at Celsius human resources	0.6	\$1,150.00	\$690.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Hill, Jeanne L.	Senior Manager	26 Oct 2022	State and Local Tax Services	Document next steps for Pennsylvania voluntary disclosure and send to EY N. Flagg. Inventory and review Pennsylvania voluntary disclosure documentation to date for those deadlines already established.	2.8	\$950.00	\$2,660.00
Lubic, Jacob	Staff /Assistant	26 Oct 2022	State and Local Tax Services	Draft and circulate notes from today's Bankruptcy Weekly Touchpoint meeting	0.1	\$400.00	\$40.00
Lubic, Jacob	Staff /Assistant	26 Oct 2022	State and Local Tax Services	Draft and circulate notes from yesterday's Celsius/EY Catchup meeting	0.2	\$400.00	\$80.00
Lubic, Jacob	Staff /Assistant	26 Oct 2022	State and Local Tax Services	Weekly call to discuss Celsius open indirect tax items. Discussed today: Updates from yesterday's call with J. Morgan (Celsius) including updates on Texas sales and use tax liability action items, Pennsylvania sales and use tax updates, personal property tax action items related to compliance, and recap of 2021 income tax compliance outcomes; questions related to work on historical modelling and no gain on asset sale/auction. Attendees: N. Flagg, Jeff Hill, E. Harvey, E. Sapir, J. Lubic.	0.5	\$400.00	\$200.00
Wehr, Robert W	Senior Manager	26 Oct 2022	State and Local Tax Services	Call with Celsius J. Morgan to discuss completion process to remit use tax on equipment in Texas as a non-registered entity.	0.7	\$950.00	\$665.00
Flagg, Nancy A.	Executive Director	27 Oct 2022	State and Local Tax Services	Review Pennsylvania voluntary disclosure status and open item summary from J. Hill and draft follow-up questions for voluntary disclosure and other potential exemptions	1.6	\$1,150.00	\$1,840.00
DiPalma, Vincent	Manager	28 Oct 2022	State and Local Tax Services	Call with Insperity and Celsius teams regarding outstanding items for Employment Taxes	0.9	\$850.00	\$765.00
Hill, Jeanne L.	Senior Manager	28 Oct 2022	State and Local Tax Services	Review Examiner document draft from EY N. Flagg and email reply to EY N. Flagg with recommended edits to update the voluntary disclosure next steps	0.5	\$950.00	\$475.00
Flagg, Nancy A.	Executive Director	31 Oct 2022	State and Local Tax Services	Review and update information for Examiner request	0.2	\$1,150.00	\$230.00
Flagg, Nancy A.	Executive Director	31 Oct 2022	State and Local Tax Services	Internal EY Team call to discuss Examiner Request. EY attendees: A. Chenchinski, M. Tuchinsky, N. Flagg, E. Harvey, and E. Sapir	1.0	\$1,150.00	\$1,150.00
Flagg, Nancy A.	Executive Director	31 Oct 2022	State and Local Tax Services	Request update from EY E. Marencio and M. Massimore on their review and update of sales and use tax liability matrix per Celsius updates received	0.2	\$1,150.00	\$230.00
Flagg, Nancy A.	Executive Director	31 Oct 2022	State and Local Tax Services	Request input on Pennsylvania sales and use tax voluntary disclosure from EY E. Marencio	0.1	\$1,150.00	\$115.00
				<b>Total</b>	<b>112.1</b>		<b>\$110,070.00</b>

## Tax Compliance

Name	Title	Date	Project Category	Description	Hours
Meir Edri	Senior	19 Jul 2022	Tax Compliance	Call with L. Koren to discuss bankruptcy overview, Israeli operations, any future Mining initial public offering	0.3
Meir Edri	Senior	21 Jul 2022	Tax Compliance	Review of Limitation on Benefits deck in connection with US-UK payment	1.1
Meir Edri	Senior	22 Jul 2022	Tax Compliance	Continue review of Limitation on Benefits deck in connection with US-UK payment	0.9
Meir Edri	Senior	31 Jul 2022	Tax Compliance	Preparation of supporting Limitation of Benefits deck in connection with US-UK payment	1.0
Amir Chenchinski	Partner/Principal	01 Aug 2022	Tax Compliance	Celsius call regarding Canada mining operations with L. Koren (Celsius)	1.1
Amir Chenchinski	Partner/Principal	01 Aug 2022	Tax Compliance	Review Canada use tax issue related to mining deployment	2.5
Meir Edri	Senior	01 Aug 2022	Tax Compliance	Review of initial Canadian tax implications of Mining activity	0.9
Amir Chenchinski	Partner/Principal	02 Aug 2022	Tax Compliance	Celsius - meeting with L. Koren (Celsius) in EY office Tel Aviv with A. Chenchinski - discussed restructuring alternatives, tokenization, ownership of stablecoins and roles and responsibilities in EY and K&E teams	2.1
Meir Edri	Senior	02 Aug 2022	Tax Compliance	Call with O. Almog (Celsius) regarding US tax return filing process and supporting book data	0.8
Meir Edri	Senior	02 Aug 2022	Tax Compliance	Celsius - meeting with L. Koren (Celsius) in EY office Tel Aviv with A. Chenchinski - discussed restructuring alternatives, tokenization, ownership of stablecoins and roles and responsibilities in EY and K&E teams	2.1
Meir Edri	Senior	08 Aug 2022	Tax Compliance	Call regarding initial examination of Limitation of Benefits in the US-UK tax treaty with L. Koren and O. Almog	0.4
Meir Edri	Senior	11 Aug 2022	Tax Compliance	Review Canadian tax implications of deployment of mining equipment	0.8
Amir Chenchinski	Partner/Principal	14 Aug 2022	Tax Compliance	Weekly call update with Client to discuss current bankruptcy filings status, restructuring plan and ongoing work. Celsius - L. Koren, EY - A. Chenchinski and M. Edri	0.9
Meir Edri	Senior	14 Aug 2022	Tax Compliance	Weekly call update with Client to discuss current bankruptcy filings status, restructuring plan and ongoing work. Celsius - L. Koren, EY - A. Chenchinski and M. Edri	0.9
Meir Edri	Senior	15 Aug 2022	Tax Compliance	Call regarding Canadian mining operations with L. Koren (Celsius)	0.5
Meir Edri	Senior	16 Aug 2022	Tax Compliance	Call regarding Canadian mining operations with L. Koren (Celsius)	1.2
Meir Edri	Senior	17 Aug 2022	Tax Compliance	Review of updated organization structure and legal entities for 2022	1.0
Amir Chenchinski	Partner/Principal	25 Aug 2022	Tax Compliance	Call to discuss eligibility for treaty benefits - specifically discuss the Limitation of Benefits Article under the US-UK income tax treaty - in connection with Celsius holdings UK with L. Koren (Celsius)	1.0
Amir Chenchinski	Partner/Principal	31 Aug 2022	Tax Compliance	US federal tax return preparation- form 8990	0.2

Name	Title	Date	Project Category	Description	Hours
Amir Chenchinski	Partner/Principal	31 Aug 2022	Tax Compliance	Call to discuss eligibility for treaty benefits - specifically discuss the Limitation of Benefits Article under the US-UK income tax treaty - in connection with Celsius holdings UK with L. Koren (Celsius)	1.7
Ofer Wasserman	Senior Manager	31 Aug 2022	Tax Compliance	Review of US federal income tax returns - Form 5472	4.5
Amir Chenchinski	Partner/Principal	01 Sep 2022	Tax Compliance	Review of tax implications in Canada in connection with deployment of mining machines in Canada	0.6
Ofer Wasserman	Senior Manager	01 Sep 2022	Tax Compliance	US federal tax return preparation- form 8916	2.8
Ofer Wasserman	Senior Manager	01 Sep 2022	Tax Compliance	US federal tax return preparation- form 8990	4.6
Ofer Wasserman	Senior Manager	04 Sep 2022	Tax Compliance	US federal tax return preparation- form 1125-E	3.8
Amir Chenchinski	Partner/Principal	05 Sep 2022	Tax Compliance	Review of tax implications in Canada in connection with deployment of mining machines in Canada	1.2
Amir Chenchinski	Partner/Principal	05 Sep 2022	Tax Compliance	Review of US federal income tax returns - Form 5471s	0.6
Ofer Wasserman	Senior Manager	05 Sep 2022	Tax Compliance	US federal tax return preparation- form 1125-E	3.8
Amir Chenchinski	Partner/Principal	06 Sep 2022	Tax Compliance	US federal income tax preparation - review of Form 1120	1.9
Ofer Wasserman	Senior Manager	06 Sep 2022	Tax Compliance	US federal income tax preparation - review of Form 1120	0.6
Amir Chenchinski	Partner/Principal	07 Sep 2022	Tax Compliance	Call to discuss US federal income tax compliance and 2021 tax return information - Y. Shwartz, J. Hill, E. Sapir., E. Harvey, M. Edri, M. Tuchinsky, A. Chenchinski, O. Wasserman	1.0
Amir Chenchinski	Partner/Principal	07 Sep 2022	Tax Compliance	Continued US federal income tax preparation - review of Form 1120	1.2
Meir Edri	Senior	07 Sep 2022	Tax Compliance	Call to discuss US federal income tax compliance and 2021 tax return information - Y. Shwartz, J. Hill, E. Sapir., E. Harvey, M. Edri, M. Tuchinsky, A. Chenchinski, O. Wasserman	1.0
Ofer Wasserman	Senior Manager	07 Sep 2022	Tax Compliance	Workplan for US tax compliance process	1.1
Ofer Wasserman	Senior Manager	07 Sep 2022	Tax Compliance	Call to discuss US federal income tax compliance and 2021 tax return information - Y. Shwartz, J. Hill, E. Sapir., E. Harvey, M. Edri, M. Tuchinsky, A. Chenchinski, O. Wasserman	1.0
Ofer Wasserman	Senior Manager	08 Sep 2022	Tax Compliance	Document review for US federal tax returns and draft depreciation schedules	0.9
Ofer Wasserman	Senior Manager	11 Sep 2022	Tax Compliance	Continued document review for US federal tax returns and draft depreciation schedules	2.1
Amir Chenchinski	Partner/Principal	12 Sep 2022	Tax Compliance	Call with L. Koren and O. Almog - discussed process for tax compliance work in connection with bankruptcy procedures	0.2
Ofer Wasserman	Senior Manager	12 Sep 2022	Tax Compliance	US federal tax return preparation- form 8879-C	0.9
Ofer Wasserman	Senior Manager	12 Sep 2022	Tax Compliance	US federal tax return preparation - form 8916	3.2
Ofer Wasserman	Senior Manager	13 Sep 2022	Tax Compliance	US federal tax return preparation- form 1125-E	2.9

Name	Title	Date	Project Category	Description	Hours
Amir Chenchinski	Partner/Principal	14 Sep 2022	Tax Compliance	US tax compliance call O. Wasserman, M. Flashner, M. Edri, and A. Chenchinski and L. Koren (Celsius) - discussed timelines and roles and responsibilities for tax filings as well as initial review of tax provision work papers	0.8
Meir Edri	Senior	14 Sep 2022	Tax Compliance	US tax compliance call O. Wasserman, M. Flashner, M. Edri, and A. Chenchinski and L. Koren (Celsius) - discussed timelines and roles and responsibilities for tax filings as well as initial review of tax provision work papers	0.8
Ofer Wasserman	Senior Manager	14 Sep 2022	Tax Compliance	Continued US federal tax return preparation- form 1125-E	1.1
Ofer Wasserman	Senior Manager	14 Sep 2022	Tax Compliance	US tax compliance call O. Wasserman, M. Flashner, M. Edri, and A. Chenchinski and L. Koren (Celsius) - discussed timelines and roles and responsibilities for tax filings as well as initial review of tax provision work papers	0.8
Meir Edri	Senior	15 Sep 2022	Tax Compliance	Review with O. Almog (Celsius) regarding Celsius token compensation, impact on trial balances and progress of data review	1.5
Ofer Wasserman	Senior Manager	15 Sep 2022	Tax Compliance	Celsius - review 2020 filings to identify key items for update in connection with 2021 federal and state filings	1.5
Ofer Wasserman	Senior Manager	15 Sep 2022	Tax Compliance	Continued US federal tax return preparation- form 1125-E	0.5
Ofer Wasserman	Senior Manager	15 Sep 2022	Tax Compliance	Continued US federal tax return preparation- form 8879-C	2.4
Amir Chenchinski	Partner/Principal	18 Sep 2022	Tax Compliance	Call re. US tax compliance with L. Koren + J. Morgan (Celsius) - review 2020 filings and discuss adjustments, material items and expectations for tax filing procedures.	0.5
Amir Chenchinski	Partner/Principal	19 Sep 2022	Tax Compliance	Call re. US tax compliance with L. Koren + J. Morgan (Celsius) - initial discussion re. statements and disclosures, review information request list, discuss timelines for tax return filing.	0.6
Amir Chenchinski	Partner/Principal	20 Sep 2022	Tax Compliance	Call re. US tax compliance with L. Koren + J. Morgan (Celsius) - initial discussion re. statements and disclosures, review information request list, discuss timelines for tax return filing.	1.7
Ofer Wasserman	Senior Manager	20 Sep 2022	Tax Compliance	Call re. US tax compliance with L. Koren + J. Morgan (Celsius) - schedule M-3 adjustments review, missing data points and review of information request list.	1.7
Amir Chenchinski	Partner/Principal	21 Sep 2022	Tax Compliance	Call re. US tax compliance with L. Koren + J. Morgan (Celsius) - discuss list of schedules and disclosures and discussed approval and signing process internally (i.e., in Celsius).	1.2
Amir Chenchinski	Partner/Principal	21 Sep 2022	Tax Compliance	Call re. US tax compliance with L. Koren + J. Morgan (Celsius) - continue to discuss Celsius Mining activity, calculation of bonus depreciation and carryover NOL schedule.	2.0
Amir Chenchinski	Partner/Principal	22 Sep 2022	Tax Compliance	Tax compliance weekly call with L. Koren + J. Morgan (Celsius) - review and confirm state income tax filing schedule, nexus determinations and apportionment schedules.	2.1

Name	Title	Date	Project Category	Description	Hours
Amir Chenchinski	Partner/Principal	22 Sep 2022	Tax Compliance	Call re. US tax compliance with L. Koren + J. Morgan (Celsius) - continue to discuss list of schedules and disclosures	0.2
Ofer Wasserman	Senior Manager	22 Sep 2022	Tax Compliance	US tax return preparation and review - prepare depreciation Form 8990	4.5
Ofer Wasserman	Senior Manager	22 Sep 2022	Tax Compliance	Call with J. Morgan to review state apportionment and filing schedule for state income tax	0.6
Amir Chenchinski	Partner/Principal	23 Sep 2022	Tax Compliance	Call with L. Koren - discussed current status of tax return preparation, review of trial balances and balance sheet data.	1.2
Amir Chenchinski	Partner/Principal	25 Sep 2022	Tax Compliance	Call with L. Koren (Celsius) - L. Koren updated on status of examiner inquiry, discussed Canadian operations, discussed finalization of TP documentation.	1.2
Amir Chenchinski	Partner/Principal	28 Sep 2022	Tax Compliance	Call with client - L. Koren + J. Morgan (Celsius) - discussed status of federal and state tax compliance preparation, level of data provided by the Company (trial balances and balance sheets) and milestones for tax return filing.	0.3
Ofer Wasserman	Senior Manager	28 Sep 2022	Tax Compliance	US tax return preparation and review - Form 8916	5.6
Meir Edri	Senior	29 Sep 2022	Tax Compliance	Call to discuss US federal income tax compliance open items and the discussion of gain recognition agreement filing requirements. EY - J. Blank, E. Harvey, E. Sapir, M. Flashner, Y. Shwartz, M. Edri, O. Wasserman, and J. Hill.	0.7
Ofer Wasserman	Senior Manager	29 Sep 2022	Tax Compliance	Call to discuss US federal income tax compliance open items and the discussion of gain recognition agreement filing requirements. EY - J. Blank, E. Harvey, E. Sapir, M. Flashner, Y. Shwartz, M. Edri, O. Wasserman, and J. Hill.	0.7
Amir Chenchinski	Partner/Principal	31 Oct 2022	Tax Compliance	Call to discuss Celsius Examiner document request - L. Harvey, E. Sapir, Y. Shwartz, J. Hill, N. Flagg, A. Chenchinski	1.0
				<b>Total</b>	<b>96.5</b>